The Bombay Gazette.

No. 7,016.—New Series. BOMBAY:—FRIDAY, SEPTEMBER 4, 1868. Annual Subscription in advance...Rupees Fifty Two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance, delivered in Town	Rs. 52 0
including postage	„ 73 0
For half year in advance, delivered in Town	„ 28 0
including postage	„ 38 0
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TERMS FOR ADVERTISEMENTS.

Ten lines and under

First insertion	Rs. 5 0
Second Ditto	„ 2 8
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Fourth and succeeding insertions „ 0 2 As. per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion .... 7 As. per line.
Second Ditto .... 4 „ „
Third and succeeding 2 „ „

In the Native languages, double the above.

Domestic Occurrences. Each—Rupee 1.

DOMESTIC OCCURRENCES.

The Charge for notifying a Domestic Occurrence is One Rupee, *and the announcement must be authenticated.*

BOMBAY.

BIRTHS.

CHRISTIE—August 28th, at Rajcote, the wife of Lieutenant H. Tolfrey Christie, Adjutant 17th Regiment N. I., of a son.

HODGERT—September 2nd, at Colaba, the wife of Mr. Samuel Hodgert, of a son.

PRIESTLEY—September 2nd, at Oomercarry, the wife of Mr. Joseph Priestley, of a son.

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, on the following dates:—

Leave Bombay	1 & 15	Leave Calcutta	1 & 15
„ Carwar	2 16	„ Bimlipatam	4 18
„ Mangalore	3 17	„ Vizagapatam	4 18
„ Cannanore	4 18	„ Coconada	5 19
„ Calicut	4 18	„ Madras	10 24
„ Cochin	5 19	„ Negapatam	11 25
„ Tuticorin	20	„ Pondicherry	12 26
„ Colombo	21	„ Galle	12
„ Galle	7	„ Colombo	28
„ Negapatam	10 24	„ Tuticorin	29
„ Pondicherry	11 25	„ Cochin	16 1
„ Madras	15 30	„ Calicut	16 1
„ Coconada	17 2	„ Cannanore	17 2
„ Vizagapatam	18 3	„ Mangalore	18 3
„ Bimlipatam	18 3	„ Carwar	19 4
Arrive Calcutta	20 5	Arrive Bombay	20 5

The Steam Ship "CASHMERE," 1,050 Tons, 200 H.P., Commander H. T. Dickinson, will be despatched on TUESDAY, the 15th September, at noon.

The steamers leaving Calcutta and Bombay on the 15th of the month call at Tuticorin and Colombo, and the steamers of the 1st at Galle, as above interchanging passengers and cargo with the French Company's steamers.

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

Passengers for Rangoon, Akyab, or Moulmein can proceed by the steamers of the 15th, and tranship to the Rangoon Mail steamer, which leaves Madras on the 3rd.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE.

(Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)



THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, and Bussorah.

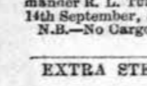
Up.	Sep. Sep.	Down	Sep. Oct.
Leave Bombay	7 & 21	Leave Bussorah	25 & 9
„ Kurrachee	11 25	„ Fao	25 9
„ Guadur	12 26	„ Bushire	27 11
„ Muscat	15 29	„ Linga	29 13
	Oct.		Oct.
„ B. Abbas	17 1	„ B. Abbas	1 15
„ Linga	18 2	„ Muscat	3 17
„ Bushire	21 5	„ Guadur	5 19
„ Fao	22 6	„ Kurrachee	7 21
Arrive Bussorah	23 7	Arrive Bombay	10 24

The Steam-ship "MARTABAN," 510 tons, 120 H.P., Commander J. C. Sharp, will be despatched on MONDAY, the 7th September, at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.



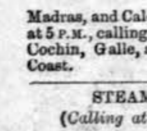
THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every MONDAY at noon.

The Steam-ship "COMORIN," 560 tons, 140 H.P., Commander R. L. Turner, will be despatched on MONDAY, the 14th September, at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

EXTRA STEAMER TO COAST, MADRAS AND CALCUTTA.



THE British India Steam Navigation Company (Limited) will despatch the Steam Ship "INDIA," 1050 tons, 200 H. P., Commander John Templeton, to Coast, Madras, and Calcutta on THURSDAY, the 10th September, at 5 p.m., calling at Carwar, Mangalore, Cannanore, Calicut, Cochin, Galle, and the usual Ports on the Coromandel Coast.

STEAM TO MADRAS & CALCUTTA.

(Calling at Coast Ports if inducement offers.)



THE Steamer "NADA," 1,000 tons, Captain Wood, will be despatched on MONDAY, 21st instant.

STEARNS, HOBART, & Co.,
Bombay, 2nd September 1868. Agents.

STEAM FOR ENGLAND via THE CAPE.



THE First Class and full-powered Steam-ship "THE QUEEN," Frederick Grogan, Commander, 3517 Tons, 600 Horse Power, will be despatched on or about the 10th SEPTEMBER for LIVERPOOL, calling at the Cape to land and receive Passengers.

This magnificent Ship offers a most desirable opportunity for Families about to proceed to England on account of her superior Cabin accommodation and great speed, having accomplished the passage out from Liverpool to Bombay in the short space of fifty-two days.

She carries an experienced Surgeon, and has splendid accommodation for First Class Passengers. A Stewardess is also carried.

For Freight or Passage apply to Messrs. BLAY and MACKINTOSH, Brokers, or to

LAWRENCE & Co., Agents.

FOR MAURITIUS.

(With quick despatch)

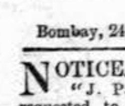


THE Ship "STAG," 523 tons Register, Captain Ellis. For Freight apply to

W. NICOL & Co.

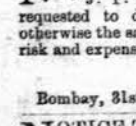
Bombay, 19th August 1868.

FOR LONDON.



THE A1 composite built Clipper Ship "DILAWUR," 1,306 tons Register, James H. Baillie, Commander. This Vessel has excellent accommodation for First Class Passengers. For further particulars apply to

Bombay, 30th July 1868. W. NICOL & Co.



FOR LONDON DIRECT, with quick despatch, Ship "LOUISA," 939 tons, Captain Scowcroft. For Freight or Passage apply to

SIR CHARLES FORBES & Co.,
Agents Ship "Louisa."

Bombay, 24th July, 1868.

NOTICE.—Consignees of Cargo per Ship "J. P. WHITNEY," arrived from Calcutta, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

B. F. FIELD, Jr.,
Agent Ship "J. P. Whitney."

Bombay, 31st August 1868.

NOTICE TO SHIP COMMANDERS AND OTHERS.—FOR SALE, ex Ship "Star of the North," just arrived from Sydney,—Kangaroo Brand—29 Tierces, containing 304 lbs. each, PRIME MESS BEEF, in excellent order. Apply to

Bombay, 14th August 1868. W. NICOL & Co.

NOTICE.—Consignees of Cargo per ship "MACEDON," arrived from London, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship "Macedon."

Bombay, 24th August 1868.

NOTICE.—Consignees of Cargo per Ship "INDIA," arrived from London, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship "India."

Bombay, 1st September 1868.

NOTICE.—Consignees of Cargo per Ship "PENDRAGON," arrived from Liverpool, are requested to despatch Boats at once to take delibery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co,
Agents of Ship "Pendragon."

Bombay, 20th August 1868.

"DUKE OF NEWCASTLE'S" GENERAL AVERAGE.—Consignees of Cargo per "DUKE OF NEWCASTLE" are requested to send in their I voices and the Market values of their respective Consignments to the Office of the undersigned, Rampart Row, as early as possible.

THOMAS LIDBETTER,
Bombay, 2nd September 1868. Average Adjuster.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.



THE Bombay and Bengal Steam Ship Company (Limited), under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods *via* Egypt to the above and most other Continental Ports.

A limited number of Passengers can be accommodated.

RATES OF FARE.

To Suez—1st class £45. 2nd class £25. } exclusive
To Trieste.—1st class £64 10s., 2nd class £37 5s. } of Wines.

Steamers leave Bombay on the 20th of each month and Suez on or near the 15th.

For Freight or Passage apply to Messrs. STEPHEN, KENNARD & Co., London; Messrs. TOD, KENNARD & Co., Liverpool; Messrs. TOD, RATHBONE & Co., Alexandria; AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY, Trieste and Venice, and Messrs. FRAISSINET PERE, et FILS, Marseilles; or to the undersigned in Bombay.

The S. S. "GUNGA," 1,300 Tons, Captain Bonfellow, will be despatched on the 20th September next.

STEARNS, HOBART & Co.

Bombay, 27th June, 1868.

WANTED.

WANTED, three English CLERKS for employment under the Executive Engineer at Aden. Salary Rupees 60, 50 and 40 respectively. The first two should have been in an Executive Engineer's Office before and should understand Accounts. Apply to

KAHANDAS MUNCHARAM,
Executive Engineer, Presidency.

Bombay, 28th August 1868.

HOUSES, &c., TO LET.

TO BE LET, two OFFICES with GROUND FLOORS in Apollo Street, opposite the Secretariate. The ground floors are well adapted for Shop Rooms, Offices, or Godowns.

For further information apply to Messrs. THOMSON & Co., Chemists, Apollo Street.

SUITABLE FOR OFFICES AND RESIDENCE.—TO LET, from the 1st June next, the FIRST FLOOR, 24 Rampart Row, at present occupied by Messrs. H. CLASON & Co. For particulars as to Rent, &c., apply either personally or by letter to Mr. W. COLCLOUGH, General Manager Treacher & Co., Limited, Byculla.

NOTICES.

FORT LIVERY STABLES.—CONVEYANCES of all descriptions to be had at a moment's notice—at any hour, day or night. No. 6, Nesbit Lane, Fort, behind Messrs Framjee, Sands, & Co.

Terms—CASH.

DEAR PUB,

PLEASE TO REMEMBER

OUR HOT TIFFINS

COMMENCE FROM

TO-DAY, 1st SEPTEMBER,

HALF PAST ONE P.M.

ALSO FROM TO-DAY,

ICE CREAMS A1.

DIVAN EXCHANGE,

No. 5, Apollo Street.

TO LET, apply at the DIVAN EXCHANGE ROOMS, No. 5 Apollo Street, SPACIOUS ROOMS in APOLLO STREET, suitable for a Shop or Merchant's Office. Rent moderate.

DEAR PUB!

THE DIVAN LOOKS TOWARDS YOU!!!

The White Man left us t'other day,
But the Divan has not lost its sway;
In fact, dear Sirs, say what you will,
The Divan is THE DIVAN still.

Walk in and see, and taste and try
Our ices, drinks, and chillie-fry;
"By Jove!" you'll say, "the thing is clear
"The Divan gives us right good cheer:

"There's not a shanty in the place]
"That does the thing with half such grace;
"French dishes, game, and pastry nice,
"With Bengallee Baboo curry and rice."

Then welcome with a helping hand
The new and enterprising Band;
We'll do our best to suit each taste,
As the "Old-'un" did when she kiss'd the "Baste."

NOTICE.

From and after the 1st September there will be an

ORDINARY

AT HALF-PAST ONE P. M. DAILY.

HOT or COLD TIFFINS

Supplied in Five Minutes.

All under the supervision of a French Cook, just out, with all the Novelties in the Culinary Art.

No. 5 APOLLO STREET.

COTTON SEED CONTRACT.—TENDERS will be received for the supply of COTTON SEED to the Municipality during the year 1869.

The Cotton Seed must be delivered at the Municipal Store-keeper's Office, Boree Bunder, on the 25th day of each month.

The quantity required monthly will be 51,460 lbs. (English.)

Further information can be obtained at the Office of the Health Officer of Bombay, Dhobie Talao.

Tenders will be received up to 11 o'clock on the 11th instant, and should be addressed "To the Municipal Commissioner for the City of Bombay."

A deposit of ten per cent. will be required on the amount of any accepted Tender.

The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

JOHN LUMSDAINE,
Health Officer.

Municipal Commr.'s Office, Public Health Department,
1st September 1868.

GRASS CONTRACT.—TENDERS are invited for the supply of DRY GRASS to the Municipality during the year 1869.

The Grass must be delivered at the different Municipal Stables throughout the town, viz:—

	lbs. daily.
Boree Bunder	3,094
Grass Market	2,992
Grant Road	1,530
Camatteepoora	4,148
Foras Road	1,190
Girgaum	510
Chinchpoogly	374
Mahim	238
Bandora	34
Total	14,110

Tenders may be for the whole amount, or for supply separately to different Stables.

Further information can be obtained at the Office of the Health Officer of Bombay, Dhobie Talao.

Tenders will be received up to 11 o'clock a.m. on the 11th instant, and should be addressed "To the Municipal Commissioner for the City of Bombay."

A deposit of ten per cent. will be required on the amount of any accepted Tender.

The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

JOHN LUMSDAINE,
Health Officer.

Municipal Commr.'s Office, Public Health Department,
1st September 1868.

THOMSON AND COMPANY,
CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
From the late firm of
ROGERS & Co.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes.	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference, will receive every care and attention.

THOMSON & Co.

NOTICES.

Messrs. BADHAM & Company,
HOSIERS, GLOVERS, AND GENERAL WAREHOUSEMEN.
By Appointment.
Apollo House. Bombay.

SUCCESSIVELY appointed by the late EARLS CANNING and ELGIN, and by the present Viceroy and Governor General of India, His Excellency The Right Hon'ble SIR JOHN MAIR LAWRENCE, G. C. B., K. S. I.

SEASON 67.

Messrs. BADHAM & Co. beg to call the attention of their constituents and non-constituents to the large Shipments landed. The Goods have been selected personally by Mr. BADHAM at the Paris Exhibition and the best European Markets from prize Goods.

HOSIERY DEPARTMENT.

	Rs.	Rs
BADHAM'S Fine Bro. Cotton Socks, per dozen	11	to 31
BADHAM'S Superfine Bro. Cotton Socks	16	„ 18
BADHAM'S Balbriggan Socks embossed Silk	18	„ 24
BADHAM'S Fine Striped and Fancy Socks	16	„ 20
BADHAM'S Spanish Bro. Merino Socks		„ 16
BADHAM'S Superior Grey Merino Socks	16	„ 18
BADHAM'S Superfine Fancy Merino Socks	13	„ 24
BADHAM'S Striped Lisle Thread Socks	16	„ 18
BADHAM'S Fancy and Striped Silk Socks	28	„ 44
BADHAM'S Ribbed Knickerbocker Stockings „	3	„ 4
BADHAM'S Celebrated Gauze under Vests „	3	„ 5
BADHAM'S Celebrated Silk and Wool Vests „	4	„ 5
BADHAM'S Celebrated India Gauze Vests „	4	„ 5
BADHAM'S Silk and Wool Pants „	6	„ 8
BADHAM'S India Gauze Pants „	7	„ 8
BADHAM'S Grey Merino Pants „	6	„ 8
BADHAM'S Bathing Drawers Striped and Fancy.	2	„ 3

SHIRT DEPARTMENT.

	Rs.	A.
BADHAM'S White Zephyr Shirts per doz. 50, 55, 60,	65	0
BADHAM'S Dress Zephyr Shirts „	75	0
BADHAM'S Pure all Wool Shirts, Shrunk, each	10	8
BADHAM'S Pure Silk and Wool Shirts „	10	8
BADHAM'S Pure Cashmere Shirts „	10	8
BADHAM'S Spun Silk Shirts „	12	8
BADHAM'S French Printed Shirts „	70	0
BADHAM'S Spun Silk Sleeping Suits	25	0
BADHAM'S Cashmere Sleeping Suits indispensable	20	0
BADHAM'S Silk and Wool Sleeping Suits	20	0
THE PRINCE OF WALES'S Colored Shirts, a new Material	8	8

COLLAR DEPARTMENT.

	Rs.	
BADHAM'S Regent and India Collars	7	0
BADHAM'S Champion and Belgium „	7	0
BADHAM'S Calcutta with Tie „	7	8
BADHAM'S Continental and Olympic „		8
BADHAM'S Pallmall and Shakspere „	7	0
BADHAM'S West End „	7	0

FANCY DEPARTMENT.

	Rs.	
The Paris Exposition Prize Scarf	4	0
The Royal Windsor for Sailor's Knot „	3	0
The Royal Satin Spot „	4	0

An immense assortment of all the new Scarfs and Ties.

BRACES.

	Rs.
Guyot's French Brace	2
Guyot's Leather Brace „	3
Guyot's West End „	2
The Royal Courier Bag „	8 to 12
The Best Silk Umbrellas „	12 „ 16
The Brighton Walking Stick „	2 „ 7
The Prize Cambric Handkerchief „	18 „ 20
The Prize Colored Cambric „	14 „ 18
The Hemmed Stitched „	16 „ 18
White Cambric Handkerchief „	10 „ 16

JEWELLERY DEPARTMENT.

	Rs.
Gold Solitaires for Gentlemen	14 to 20
Gold Link Studs „	16 „ 30
Gold Collar Studs „	6 „ 8
Gold Shirt Studs „	14 „ 30
Gold Scarf Rings „	8 „ 12
Gold and Ivory Shirt, Wrist and Neck Studs „	2 „ 6

Overland Trunks, Railway Portmanteaus of every description, Leather Bags, Leather Hat Cases, Leather Trunks, Railway Wrappers, and Mauds.

PIECE GOODS DEPARTMENT.

Tweeds, Silk and Wool Flannel, All Wool Flannel, French Prints, Manchester Prints, Linens, Towelling, Sheeting, Damask Table Covers, Damask Napkins, Royal Turkish Towel.

THE following GOODS are being sold at BADHAM & Company's, Apollo House, at London cost Price.

		Rs.	as.
MILITARY Doe Gloves	per pair	1	8
COLLARS Regent	„	5	0
COLLARS with Tie & Fancy	„	5	0
CHRISTY'S Drab Felt Hats	„	5	0
COTTON Socks White	„	10	0
COTTON Socks Colored	„	10	0
UNDER Vests Merino, each		4	0
TRAVELLING Suits		20	0
TRAVELLING Shirts		6	8
FALSE SHIRT CUFFS "Double" per doz.		8	0
OVERLAND TRUNKS, Southgate's		25	0
OVERLAND CHAIRS		10	0
RUGS AND MAUDS		16	0
JOUVIN'S KID GLOVES "Gentleman's"		2	12

Apollo House. BADHAM & Co.

THE ANCHOR LINEN FACED COLLAR.

ONE RUPEE PER DOZ.

Apollo House. BADHAM & Co.

ROSSELET & Co., Watch-makers, Jewellers, Opticians, Engravers, and Dealers in Electro-plated Ware! &c.!! &c.!!!

Beg to direct the attention of intending purchasers to their extensive Stock of English and Foreign

GOLD AND SILVER WATCHES,

The whole of which have been manufactured expressly to meet the requirements of India wearers, and though differing greatly in price, according to the various degrees of excellence of finish, can nevertheless be equally recommended, and each guaranteed for the same period.

The following are the kinds which have obtained the greatest celebrity for superiority of workmanship and accuracy of performance:—

COURVOISIER BROTHERS,
BENOIT,
PATECK,
McCABE
JNO JONES.

CAUTION.—Spurious imitations of our trade marks having been made by unprincipled parties, we invite the public to inspect the Genuine Mark on our Watch Cases to avoid fraud and imposition.

D. S. KEMP and COMPANY.
PHARMACEUTICAL CHEMISTS,
5, ELPHINSTONE CIRCLE, FORT, AND BELLASIS ROAD, BYCULLA,
BOMBAY,

specially established for the careful dispensing of prescriptions, and the importation and manufacture of

PURE DRUGS.

CHEMICAL AND PHARMACEUTICAL PREPARATIONS.

Under the management of D. S. KEMP, eight years partner in the late firm of ROGERS & Co.

D. S. K. & Co., in sincerely thanking the public for the ready and generous support accorded them, have much satisfaction in stating that they have now more thoroughly organized their business, and are extending its various departments, so as to meet fully and promptly the wishes of all who favour them with orders. It has from the beginning been their care to insure the perfect purity and trustworthiness of every preparation they make, as being the only means of securing uniformity and correctness in the dispensing of prescriptions.

They have also endeavoured to reduce, as far as consistent with quality, the prices of all the articles in which they deal, and the demand which has arisen for many of their preparations amply assures them of public approval.

PRINCIPAL ESTABLISHMENT;
5, ELPHINSTONE CIRCLE, FORT.
BRANCH
BELLASIS ROAD, BYCULLA.

INFANTS' AND INVALIDS' FOODS.

D. S. KEMP & Co., have been appointed SOLE AGENTS

FOR THE

LONDON INFANTS' FOOD SOCIETY'S PATENT EXTRACT FOR PREPARING LIEBIG'S MILK,

the most nourishing and strengthening food for delicate infants which has yet been produced. The enormous sale which it now obtains at home is the result both of its remarkable nourishing properties, and of the medical scrutiny through which it has passed in Germany, France, and England.

It is especially adapted for new-born children and those of very delicate constitution.

D. S. KEMP & Co., have also been appointed SOLE AGENTS

FOR

MESSRS. ALEX. ROBB & Co.'s BISCUITS.

Nursery Biscuits and Nursery Biscuit Powder are constantly on hand ex P. and O. Steamers. A large consignment of sundry Biscuits is shortly expected.

CORN FLOUR AND OTHER FOODS.
COCOAS, CHOCOLATES, COCOATINA.

SCHWEITZER'S COCOATINA, containing no fat, is recommended for dyspeptic patients.

Bombay. D. S. KEMP & Co.

MEDICINE CHESTS. The Chests known under D. S. K. & Co.'s name are made expressly for them in England, and have peculiar adaptations for tropical climates.

There can be no doubt of their incalculable utility to

Residents	Planters
Tourists	Contractors
Travellers	Mariners
Explorers	Yachtsmen

and all whose circumstances or avocations remove them from immediate medical assistance.

Abundant testimony to their value has been received from purchasers who have attributed their freedom from epidemics to their having these boxes of remedies always at hand.

Experience is constantly being taken advantage of to improve the Chests, and render them as perfect as portability will allow.

In ordering, it should be stated for what purpose the Chest is required, and whether for the use of one individual a family, or a party.

Bombay. D. S. KEMP & Co.

NOTICES.

HER MAJESTY'S THEATRE, GRANT ROAD.

THIRD GRAND MAGICAL AND MUSICAL PERFORMANCE

BY

PROFESSOR AND MADAME RUCHWALDY,

SATURDAY, 5th SEPTEMBER.

By general desire of the Nobility and Gentry of Bombay they have much pleasure to give their

THIRD PERFORMANCE

in which

PROFESSOR RUCHWALDY

will play on

A NOVEL INSTRUMENT,

VIOLIN CLARON, OR THE WIZARD VIOLIN,

For the first time in India and nowhere else.

PROGRAMME.

I.

MAGIC,

By means of Magnetism, Galvanism, and Electricity, with the celebrated and wonderful tricks of Professor Anderson.

II.

GRAND CONCERT

on Violin, Claron, Violin and Pianoforte,

by

PROFESSOR and MADAME RUCHWALDY,

Celebrated Pianist and Pupil of the Great Virtous Liszt.

I.—Rhapsody Grand Concert (par Liszt) .... Madame Ruchwaldy.
II.—Trovatore, on Violin Claron and Piano .... Professor and Madame Ruchwaldy.
III.—Il Bacio, Song .... Madame Ruchwaldy.
IV.—Air Varie de Beriot, Violin and Piano .... Professor and Madame Ruchwaldy.

III.

GRAND POWER OF MAGIC,

or

the great concurrence of the Magnetique Rope-dancer and Drum of Abyssinia.

PRICES OF ADMISSION.

Boxes	Rs. 5	Gallery	Rs. 2
Stalls	„ 3	Pit	„ 1

Three of a Family, Rs. 12 for Dress Circle.

First-class Tickets may be had and Seats secured at Messrs. SOUNDY & Co.'s, Rampart Row, where a Plan of the Seats may be seen.

Doors open at a quarter past Eight O'clock. Performance to commence at Nine O'clock precisely.

COLABA PRESS COMPANY (LIMITED).—NOTICE is hereby given that a further DIVIDEND, at the rate of Rs. 350 per Share, for the year ending 30th June 1868, will be payable to the Registered Shareholders in the Company, on production of Share Certificates, at the Office of the undersigned, on and after MONDAY the 7th proximo, between the hours of 11 a.m. and 3 p.m.

By order of the Directors,
For the London, Asiatic, and American Company (Ld.),
CHARLES E. BENN, Joint Manager,
Secretaries.

VICTORIA SPINNING COMPANY, LIMITED, (in Liquidation).—NOTICE.—The undersigned will receive, until FRIDAY the 11th September next, PRIVATE OFFERS for the PURCHASE of the LEASE OF CERTAIN GROUND (situate at Gaumdevi) measuring 11,500 square yards or thereabout, together with the Mill Buildings standing thereon, and a pair of Engines, Boilers, Machinery, and Stores, the property of the Victoria Spinning Company, Limited, now under liquidation. For full particulars apply at the Company's Office, No. 14 Apollo Street.

BYRAMJEE CURSETJEE, }
લાલભાઇ વલ્લભભાઇ, } Liquidators.
i. e. LALBHOY VULLUBBHOY, }

Bombay, 27th August, 1868.

NOTICE.—100 PONIES, property of Government, returned from Abyssinia, will be SOLD by AUCTION at the Commissariat Stores, Poona, on the dates shown below:—

SATURDAY, 5th September, at 12 o'clock noon, 50 Ponies.

WEDNESDAY, 9th September, at 12 o'clock noon, 50 Ponies.

Terms of Sale—Cash, and the Animals to be removed immediately the Sale closes, or else they will be resold at the risk and cost of the first purchaser.

E. S. WALCOTT, Lieut., for Captain,
Assistant Commissary General P. D. A.

Commissariat Office, Poona, 31st August 1868.

NOTICE.—TENDERS will be received by the undersigned up to 3 p.m., on MONDAY next, the 7th instant, for the purchase of the undermentioned English compressed HAY and FORAGE, which can be seen at the Commissariat Godowns, Elphinstone Bunder, by applying to the Warrant Officer in charge:—

About 6,056 Bales of English compressed Hay.
About 1,503 Bales of English compressed Forage.

Terms—Cash, on acceptance of Tender and delivery of bales.

No reason will be assigned for the rejection of any Tender.

L. M. DAVIES, Major,
Deputy Assistant Commissary General.

Commissariat Depot Office, Colaba, 2nd Sept. 1868.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.—Ordinary Original Civil Jurisdiction.

In the matter of Act XIX. of 1857 and Act VII. of 1860 of the Legislative Council of India, and in the matter of the winding up of the INTERNATIONAL FINANCIAL CORPORATION (LIMITED).

UPON reading the FOURTH GENERAL REPORT of Mr. AUGUSTUS CHARLES GUMPERT, the Official Liquidator of the said Company, and upon reading the affidavit of the said AUGUSTUS CHARLES GUMPERT, sworn on the Ninth day of July last, and hereunto annexed and marked with the letter A, unless good cause to the contrary shall be shown to me, in my Chambers in the Court House, at a quarter before ten o'clock in the forenoon of FRIDAY the 11th day of September next, I do order that the forty Shares in this Company, now standing in the name of Dewjee Shamjee, be absolutely forfeited for the benefit of the said Company and the letters of allotment thereof cancelled, and that any dividends payable or which may become payable on the said Shares shall be applied to the reduction of the debt due by the said Dewjee Shamjee to the said Company. And that the one hundred and thirty Shares in this Company now standing in the name of Chuggonlall Lulloobhoy be absolutely forfeited for the benefit of the Company and the letters allotment thereof cancelled, and that any dividends payable or which may become payable on the said Shares shall be applied to the reduction of the debt due by the said Chuggoonlall Lulloobhoy to the said Company. And that the three thousand five hundred and seventy-two Shares of the said Company, the letters of allotment of which are now in the hands of the said Official Liquidator, and which it is alleged were bought for account of the said Company be absolutely forfeited for the benefit of the said Company and the letters of allotment thereof cancelled, and that any dividends payable or which may become payable on the said Shares shall be carried to the credit of the general Assets of the said Company and after payment of debts divided among the several Shareholders entitled to participate in the distribution of Assets. And that the five hundred Shares referred to in the affidavit of the said Mr. Gumpert and standing in the names of or otherwise appertaining to Jumnadass Muncharam, Lulloobhoy Vurjeevundass, Moorjee Bhimjee, Allarukia Peerbhoy, and Chintamon Gungadhur, be absolutely forfeited for the benefit of the said Company and the letters of allotment thereof cancelled, and that any dividends payable or which may become payable on the said Shares shall be carried to the credit of the general Assets of the said Company, and after payment of debts divided among the several Shareholders entitled to participate in the distribution of Assets. And that the said Official Liquidator be at liberty to advertise and sell by Public Auction at such reserved price as in the discretion of the said Official Liquidator he shall deem sufficient all the outstanding debts still due and owing to the said Company. And that the Official Liquidator do publish in the *Government Gazette* and in two English and in two Vernacular Newspapers an Advertisement requiring all persons holding letters of allotment of Shares in this Company and first Call Receipts, or otherwise claiming to be Shareholders therein, and as such entitled to participate in a distribution of the Assets of the said Company, within one month from the date of the first publication of the said Advertisement to make good their title as such Shareholders to the satisfaction of the Official Liquidator, and in default of their doing so the said Official Liquidator is hereby directed to pay into the hands of the Accountant General of the High Court, to be placed to the account of this matter, all such sums as may be due and payable or become payable to the persons whose names are on the Register of Shareholders of this Company, but who shall not have proved their title to participate in a distribution of the Assets of the Company to the satisfaction of the Official Liquidator as aforesaid within the period limited as aforesaid. And I do further order that the said Official Liquidator do publish in like manner as aforesaid an Advertisement requiring all persons whose names have already been settled on the List of Shareholders to apply within two months from the date of the first publication of the said Advertisement for such Dividends as may have been declared, and in default of application for such Dividends as aforesaid I direct that the said Official Liquidator do pay into the hands of the said Accountant General, to be placed to the account of this matter, the Dividends which at the expiration of the said two months shall not have been applied for in manner aforesaid.—Dated this 28th day of August 1868.

M. R. WESTROPP.

MACFARLANE and GREEN,
Solicitors for the Official Liquidator.

NOTICE.—Any person requiring a copy of the Report or Affidavit referred to in the foregoing order *nisi* may have the same on application to the Solicitors for the Official Liquidator on payment of the regular Charges.

NOTICES.

CONTINUED INCREASE OF BUSINESS.

ALBERT LIFE ASSURANCE COMPANY.

The Indian new BUSINESS of this Company for the six months ended 30th June 1868, consisted of 386 Policies, assuring Rs. 20,21,242, and yielding Rs. 95,805-10-1, in new Annual Premia, being an increase of FOURTEEN PER CENT. upon the new Business during the corresponding period of 1867.

For Forms of Proposal, Prospectuses, &c., apply to the Secretary, or to any of the Company's Agents.

D. McL. SLATER,
Secretary for Western India.

N.B.—A liberal Commission allowed to Professional men and others introducing Business.

TO HOUSEHOLDERS and BACHELORS living in Apartments, &c., &c.—The very recent improvements made by the Engineers to Moule & Co., in their recently patented invention, have now perfected the same, and not only are Moule's Earth Closets beyond the possibility of getting out of order; but *fittings* have been made, and consigned to the undersigned, which can be adapted to any existing accommodation, rendering the same almost as salutary as the adoption of a Closet. No family should be without either an Earth Closet or Set of Fittings. Prices of Closets range from Rs. 95 to Rs. 110, and fittings from Rs. 27.

Apply to CUTLER, PALMER, & Co.

NOTICE.—Mrs LAKE begs to intimate that she has removed the whole of her Establishment from "UXBRIDGE HOUSE," Byculla, to POONA *for the season.*

All Orders will be carefully executed as heretofore if addressed,

Mrs. LAKE,
29 Civil Lines,
Poona.

Orders must be accompanied by a Remittance or Reference for payment in Poona or Bombay.

June, 1868.

APOLLO BONDED WAREHOUSE COMPANY, LIMITED, (in Liquidation).—NOTICE is hereby given that the FIRST DISTRIBUTION of ASSETS, at the rate of Rs. 439 per Share, will be paid to Registered Shareholders, on production of Share Certificates, at the Office of the Company, Elphinstone Circle, on and after FRIDAY, the 4th instant.

W. NICOL & Co.,
For Liquidators.

The TRANSFER BOOKS will be CLOSED from 1st till 14th INSTANT.

1st September 1868.

GREAT INDIAN PENINSULA RAILWAY.—CONTRACT FOR THE CONVEYANCE OF TELEGRAPH MATERIAL.—The Acting Agent is prepared to receive Tenders for the conveyance of Telegraph Material from Sholapore to the following places:—

Hoonshee Hidigall, Koolburgah, Merboor, Shahabad, Galla, Hulkulla, Coomerhully, Khanhully, Yadgurree, Mortoor, Malhall, Sydapoor, Chegoonta, Kistna, and Chikka Soogoon.

Tenders sealed up and marked outside "Tenders for Conveyance of Telegraph Material for the Erection of the Electric Telegraph Line to Raichore," must be lodged at the Agent's Office by noon of the 21st September next.

Full information as to the conditions of the Contract and quantity of Stores to be carried for each Depot can be learnt on application at the Agent's Office.

The Agent does not bind himself to accept the lowest or any Tender.

Bombay, 28th August 1868.

CUTLER, PALMER & Co.,

IMPORTERS AND EXPORTERS OF WINES, SPIRITS, AND LIQUEURS.

Established in Bordeaux & London in 1815, *& in India in* 1842.

LONDON HOUSES { *Wholesale and for Export only*—Tower Bonded Vaults, Mark Lane. *Retail*—Charing Cross Railway Arches, Villiers Street, Strand.

BORDEAUX HOUSE { *Wholesale and for Export*—Place du Champ de Mars. *Agencies*—Paris—Pau—Bagneres de Bigorre—Bagneres de Luchon—Cannes—Nice—Biarritz—San Remo—Hyeres—Dieppe—Brussels.

REPRESENTATIVES

In China, Calcutta, Madras, Colombo, Kurrachee, Mauritius, New York, New Zealand, Manilla, New Orleans.

WE beg respectfully to solicit the commands of MESSRS. GENERAL MERCHANTS, and EUROPEAN RESIDENTS OF WESTERN INDIA. Our business in Europe has for upwards FIFTY YEARS been confined to the Wine trade, and being importers on the London and Bordeaux market, we claim to be in a position to meet the requirements of the Indian public; superior to all competing Agencies in Bombay.

We subjoin our LIST OF SELECTED WINES for this Market, and beg to intimate:—

1st. That we cannot execute orders for less than 1 dozen quarts, or 2 dozen pints of either one of them; Liqueurs excepted These in not less quantities than ½dozen pints or quarts.

2nd. That our Wines and Spirits are procurable from every respectable General Shopkeeper in Bombay and at Out-stations; they, however, fix their own selling prices for them.

3rd. That our quotations are for delivery from our Godowns, and that we do not take the risk of subsequent breakage. Nor can we undertake to deliver Wines, &c. in Bombay.

4th. That our quotations for *all* Sparkling Wines do not provide for examination of original packed Cases, or for the rejection of alleged or broken bottles likely to be found in such cases, on arrival, after a long sea voyage. We guarantee each Case to contain its full complement of sound Bottles at time of shipment, but at our prices, cannot provide for atmospheric or climatic influences; if our constituents wish us to take this risk, which affects sparkling wine more than any other, we can only do so by adding Rs. 4 per dozen quarts, and Rs. 2½ per dozen pints to our quotations.

CLARETS.

Shipped from our own Bordeaux House.

per doz.		Qts.	Pts.
A 1—Chateau Latour or Mouton. Gold capsule, Labelled & Branded		Rs. 30	Rs. 16
No. 1—Rauzan, Black capsule,	do.	„ 25	„ 14
„ 2—Leoville, Blue capsule,	do.	„ 22	„ 12
„ 3—La rose, Yellow capsule,	do.	„ 18-8	„ 10-8
„ 4—St. Julien, Green capsule,	do.	„ 17	„ 10
„ 5—Medoc, Red capsule,	do.	„ 15-8	„ 9
„ 6—Medoc, White capsule	do.	„ 13-8	
Sauterne, Red capsule,	do.	„ 22	

Very choice BURGUNDIES—RED AND WHITE.

Chambertin, Labelled and Branded		Rs. 32
Nuits,	ditto	„ 26
Macon,	ditto	„ 21
Chablis,	ditto	„ 22

The finest CHAMPAGNES *that can be shipped.*

Finest Dry Sparkling, Gold foil, Labelled & Branded,	Rs. 36 0	Rs. 19 8
Fine Sparkling, Silver Foil ditto	„ 32 0	„ 17 8
Good Sparkling „ ditto	„ 27 0	„ 14 8

GERMAN WINES.

Of our own Selection.

Nonpareil Hock and Moselle, Sparkling, Gold foil, Labelled and Branded	Rs. 36	Rs. 19-8
Muscatel do. and do., 1st quality, Silver foil	„ 32	„ 17-8
Moselle Still, Marcobrunner	„ 34	„ ...
„ „ Braunberger, do.	„ 25	„ ...
Hock „ Johannisberger	„ 42	„ ...
„ „ Forster Traminer	„ 34	„ ...
„ „ Rudesheimer, do.	„ 26	„ ...
„ „ Hocheimer, do	„ 23	„ ...

Specially selected SHERRIES *for tropical consumption.*

Amontillado, very choice and superior	Rs. 32	0
Amoroso, very choice, full flavored, soft, pale	„ 28	0
Sherry No. 1, Green seal, full bodied, gold color, dry.	„ 22	0
do „ 1, Blue seal, pale and dry	„ 22	0
do „ 1, Brown seal, very light gold and dry	„ 22	0
do „ 2, Yellow seal, pale and dry an excellent Dinner Wine	„ 18	8
do „ 3, White seal, a good Dinner Wine	„ 15	8
Marsala, Virgin	„ 15	0
Madeira, East India (one voyage)	„ 33	0

PORTS.

	Qts.	Pts.
A 1 quality, Gold seal, an Invalid's Wine	Rs. 30	0
1st quality, Black seal, a Deserts Wine	„ 24	8 14-8
2nd do Red seal a good sound Wine	„ 18	9

SPIRITS.

These are protected by Patent Trade Mark Capsules and Labels.

Heart-shaped Labels.

Very Superior Old Pale Cognac, No. 1. Black Capsule	Rs. 32
Superior Pale Cognac, No. 2.—Yellow capsule	„ 28
Cognac, Pale, No. 3—White capsule	„ 25
Rum, Superior Old Jamaica, 1st quality	„ 22
Gin, London Old Tom, 1st quality	„ 21
Whiskey, 1st quality, Irish	„ 23
„ Scotch	„ 21
Geneva, in flasks (1 dozen in a case)	„ 21

LIQUEURS.

The finest; Cheap imitations we do not ship.

	Qts.	Pts.
Curacoa, finest Amsterdam, Orange or White.	Rs. 40	22 0
Maraschino di Zara, best	„ 40	22 0
Cherry Brandy, best Copenhagen	„ 30	16 0
Orange Bitters (the best)	„ 20	

OUR TERMS for Cash payments, Credit, &c., are as follows:—5 per cent discount allowed off our published quotations for payments made within a month from purchase; Three months' Credit will be allowed to approved parties, without Discount; Interest will be charged at 10 per cent per annum beyond Three months; MESSRS, on comparing our quotations with direct London Invoices (taking care to add thereto all charges for Agency, Freight, Duty, &c.), will find that Wine, &c., can be supplied them most economically from our Bombay godowns, our Stocks will afford much choice for selection.

IN addition to our own exclusive business of WINE AND SPIRIT MERCHANTS, we have been entrusted with the AGENCY for

MOULE & Co.'s PATENT EARTH CLOSETS.

We are also empowered to receive Indents for Carriages of every description from the MANUFACTURERS by special appointment to THE QUEEN, H. R. H. THE PRINCE OF WALES, and H.R.H. THE DUKE OF CAMBRIDGE, COMMANDER-IN-CHIEF.

Further particulars and illustrations of the above-named articles can be obtained at our offices in DEAN LANE, BOMBAY.

CUTLER, PALMER & Co.

NOTICES.

MR. J. NEUBERG,—Bombay.
No. 6, Hummum Street, Fort.

MEERSCHAUM PIPES.—Just received Overland, direct from Vienna, a large and varied assortment of real

MEERSCHAUM PIPES,

beautifully carved with elegant designs.

Plain Meerschaum Bowls, silver mounted, in case, with Cherrywood stem.

Especial attention is invited to the above as being the best and choicest selection ever imported into Bombay.

No. 6, Hummum Street, Fort. J. NEUBERG.

TOBACCO.—Will's best Bristol Bird's Eye.

Do. Thos. Bears' Smoking Mixture, &c.

No. 6, Hummum Street, Fort. J. NEUBERG.

CHEROOTS—Trichinopoly and Pondicherry.

Real MANILLA CHEROOTS and CIGARS, No. 2, at Rs. 45 per 1,000.

No. 6, Hummum Street, Fort. J. NEUBERG.

HAVANNAH CIGARS, in boxes of 100 each, at Rs. 7 and Rs. 8 respectively

No. 6, Hummum Street, Fort. J. NEUBERG.

NEW MUSIC.—Received by last Mail.

No. 6, Hummum Street, Fort. J. NEUBERG.

EXETER HALL, No. 4, 5, and 6 of this New Musical publication are to be had at

No. 6, Hummum Street, Fort. J. NEUBERG.

TEA—Just landed ex "Glenlee," from China—

Best Choice Oopack Congou Tea, Rs. 10 per 7 lb. Box.
„ „ „ „ „ Rs. 1-8 per 1 lb. Packet.
Superior Choice Congou Pekoe Tea, Rs. 12 per 7 lb. Box.
Rose Flowery Pekoe Tea .... Rs. 2-8 per 1 lb. Canister.

No. 6, Hummum Street, Fort. J. NEUBERG.

PORT WINE! PORT WINE!! Superior quality, at Rs. 24 per dozen.

No. 6, Hummum Street, Fort. J. NEUBERG.

P. GRANT and SON,
SADDLERS and HARNESS MAKERS.
No. 1 Meadow Street, Fort, Bombay.

COPPER PLATE PRINTING, ENGRAVING, &c. &c.

THE PROPRIETOR of the *Bombay Gazette Press* is prepared to execute Copper Plate Printing and Engraving on the Premises.

Cheques, Bills of Lading, Office and Bank Seals, Seals for Stamping Envelopes, &c., Card Plates, Wedding Cards, &c. &c., engraved to order, and at moderate prices. Specimens may be seen at the Office.

April, 1868.

METAL MART, BOREE BUNDER.—LUBRICATING OIL.—Just received a shipment of this Oil from Young's Patent Parafin Light and Mineral Oil Company.

"Jenning's" Patent Tip-up Lavatory Basins with self-closing Supply Valves.

Suction and Delivery Hose.
Galvanised Corrugated Iron Sheets.
Cast Iron, Wrought Iron, and Lead Pipes.
Steam Engines and Boilers.
Plate, Bar, Angle and T. Iron.
Cast, Sheer, and Blister Steel.
Engineers' and Contractors' Tools.
Ornamental Cast Iron Work, Gates and Railings.

Estimates given for all kinds of Iron Work and Machinery.

17th August 1868. W. NICOL & Co.

BANK OF INDIA (in Liquidation).—NOTICE is hereby given that a DIVIDEND, at the rate of 2½ per cent (TWO AND A HALF PER CENT) on the amount of the paid Capital (viz. Rs. 6¼ (Rupees six and a quarter) per share on the old, and Rs. 3¾ (Rupees three and three quarters) per share on the new issue), will be paid on MONDAY the 31st instant, and on THURSDAY the 3rd proximo, between the hours of 11 and 3, and on every following MONDAYS and THURSDAYS during the same hours, to those Shareholders who have exchanged the Original Certificates and Receipts for "Liquidators' Certificates."

Shareholders or their duly constituted Attorneys must attend in person and produce these Certificates on application for Dividend.

The Transfer Books are now open, and will remain so until the 25th instant, when they will be closed until further notice.

JOHN A. J. SHAW, }
BERAMJI NAOROSJI, } Liquidators.

Bombay, 17th August 1868.

TO CONTRACTORS AND OTHERS.—NOTICE.—The undermentioned PLANT, STORES and FLOTILLA, belonging to the Bombay Reclamation Company, Limited, in Liquidation, will be submitted for sale by PUBLIC AUCTION on an early date, unless previously disposed of privately:—

2 Steam Travelling Cranes, by James Taylor & Co., Birkenhead.
1 Locomotive Engine, by Young & Co.
1 25 P. Engine complete, by Young & Co., Boiler by Tennant & Co.
1 10 P. Portable Engine, by Young & Co.
1 4 P. do. do., by Shuttleworth & Co.
2 Air Pumps, by Redpath and Leigh.
2 Circular Saw Benches.
150 Wooden Waggons.
76 Pairs Waggon Wheels and Axles.
122 Do. Lorry do do.
240 Spare Waggon Wheels without Axles.
14 Unerected Barges.
20 Wrought Iron Tubs for reclamation purposes.
Sundry small Stores.

Full particulars of the above can be had on application to the undersigned.

JAMES G. SMITH, }
JAMES RANKEN, } Liquidators,

Bombay Reclamation Company (Limited).

Elphinstone Circle, Bombay, 22nd April 1868.

A. ALLAN,

TAILOR AND HABIT MAKER,

STAFF, MILITARY, AND NAVAL UNIFORMS.

17, Apollo Street, Bombay.

A. ALLAN has the pleasure to announce the fresh arrival of NEW STOCK, and from the superior quality of texture and design, he begs to assert that they cannot be surpassed, and at a reduction of prices which will guarantee a SPEEDY SALE.

A. ALLAN makes no pretentions of competing with Native Derzies or Borahs, but he is prepared to supply the demands of his Constituents with good fitting Garments at a lower rate than any House in Bombay.

CHEAP SUITS FROM Rs. 20 TO 25.

Superfine West of England Black Cloth for Dress or Frock Coats, which for quality cannot be equalled in Bombay.

A splendid assortment of fancy Silk Mixed Coating.
Do. Do. Trousering.
Black, Blue Oxford, and fancy Doeskins.
West of England Tweeds, of every description.
A variety of Scotch Tweeds and fancy Angolas.
Black and White Moire Antique for Vestings.
White and Coloured Diamond Quilting do.
The new Regulation Patrol Jacket for Staff, Artillery, and Infantry.
Gold and Silver Collar Ornaments.
The new Regulation Staff Corps Belts.

HOSIERY.

New Pattern English made Shirts and Collars.
A choice selection of Silk Scarfs and Neckties from Re. 1
White Silk Elastic and Fancy Braces, from Re. 1.
Sleeping Suits made to order from Rs. 16.
Flannel Shirts do. do. do. Rs. 6.
Cotton Gingham and Silk Umbrellas, 8, 10, 12, and 16 Ribbed.
Best White Kid Gloves, and White Dress Ties.

PARIS EXHIBITION BLACK SILK HATS.

The Paris Hats are the best quality and newest style.
Soft Brown and Spotted French Hats.
Ellwood's Air Chamber Hats and Bombay Staff Corp Helmet.

THE NEW CORK REGULATION HELMET.

Simpson's Patent Sewing Machine. The Queen Maab Do. Rs. 50.

SOLID LEATHER OVERLAND TRUNKS.

New Pattern Scotch Mauds and Balmoral Bonnets.
Railway Wrapper, Travelling Caps & Coupling Straps.

ALLAN'S CYCLONIANS WATERPROOF SUITS,

Made expressly to resist the severest weather; warranted not to stick together, and will last for years.

For Waterproof Suits send size of Chest and Height.

A few Waterproof Saddle covers.

Terms—Cash.

RE SAMUEL CORP, deceased.—Pursuant to Act XXVIII. of 1866 of the Legislative Council of India, entitled "The Trustees' and Mortgagees' Powers Act 1866," NOTICE is hereby given that all persons being Creditors of, or otherwise having claims upon, or against the Estate of SAMUEL CORP, late of Denton Court, new Gravesend, in the County of Kent, and of Number 13 Phillimore Gardens, Kensington, in the County of Middlesex, Esquire, deceased, who died at Phillimore Gardens aforesaid on the Sixth day of January, One Thousand Eight Hundred and Sixty-eight, and Letters of Administration of whose personal Estate and Effects (with the exemplification of the Probate of the last Will and Testament and Codicil of the said deceased issued out of Her Majesty's Court of Probate in England annexed) were on the Twenty-sixth day of August, One Thousand Eight Hundred and Sixty-eight, granted by the High Court of Judicature at Bombay to ANDREW JOHN MACDONALD, of Bombay, British Merchant, a partner in the firm of Messrs. Sir Charles Forbes & Co., and one of the constituted Attorneys of MARY CORP, Widow and Executrix of the said last Will and Testament of the said Samuel Corp, deceased, are required on or before the 28th day of September 1868 to send to Messieurs RIMINGTON, HORE, and LANGLEY, of Bombay, Solicitors for the said Administrator, the particulars of their Claim upon or against the said Estate, and that at the expiration of such time the Administrator will hand over the whole of the Assets of the said deceased to the said MARY CORP as such Executrix, having regard to the claims of which he shall then have notice All persons indebted to the said Estate, or having property of the deceased in their hands, are hereby required to pay or account for such debts or property to the said Administrator.—Dated this day of August 1868.

RIMINGTON, HORE, & LANGLEY,
Solicitors, Bombay.

NOTICES.

BINOCULARS:

THE EMPEROR'S BINOCULAR.

THE EMPEROR'S BINOCULAR is justly esteemed the most perfect Binocular that has been produced. Each Sight-glass consists of THREE LENSES, and each object-glass of THREE LENSES ALSO, consequently there are TWELVE LENSES contained in each Binocular, and by which the *greatest possible power and the largest field of vision* are obtained. THE EMPEROR'S BINOCULAR is also admirably adapted for use at Night.

The Casing is of Metal, firmly covered with specially prepared Leather. The Focus-glasses are regulated by a screw adjustment and moveable shades protect the Object-glasses from glare, rain, &c. Each Binocular is fitted in a strong Patent Leather Case, with Shoulder Strap and Buckle complete, the whole being containing within a very small space.

PRICE—EIGHTY RUPEES

Rampart Row, Bombay. SOUNDY & Co.

STAFF CORPS BINOCULARS, (similar in form to the Emperor's Binocular.)

This admirable BINOCULAR has

THREE TRANSPOSING SIGHTS,

"FIELD," "MARINE," AND "THEATRE."

It will be found on trial to be one of the most perfect BINOCULARS yet produced.

	Rs.
In Black Leather and Black Mountings in Sling Case	
In Coloured Leather and Electro Silver Mountings in Sling Case	„ 81
In Coloured Leather and Electro Gold Mountings in Sling Case	„ 84

TELESCOPES.

Splendid German Silver TELESCOPE, complete, 36 inches in length undrawn, for day and night purposes, with one additional Eye-piece for viewing the Sun, and one Day Eye-piece of extra power; diameter of Object-glass, 2¼ inches; with Vertical and Horizontal Adjustment; on German Silver Tripod Stand for placing it on a table, with revolving Axis; Circular Hinge Adjustment, &c.; fitted in French Polished Mahogany case thoroughly secured with German Silver fittings, and Hobbs' Patent Lock; also an extra Tripod stand of solid Mahogany with German Silver fittings, for out-door use.

Price complete .... Rs. 400.

Rampart Row, Bombay. SOUNDY & Co.

MASONIC JEWELS.—A large assortment of very beautiful Masonic Jewels has just been received by Messrs. SOUNDY & Co. at whose Establishment they may be inspected.

The following is a list of principal:—

	Rs.
Silver Gilt Excellent Masters' Jewels	18
Gold do. do. do.	30
Gold Mounted Mark (Cornelian)	22
do. do. (Pearl)	22
Silver Gilt Royal Arch Jewel Brilliant	25
do. do. do.	36
do. do. do.	40
Hall Marked 18 Carat Royal Arch Brilliant	105
do. do. do.	95
Past Masters' Jewels Oval Wreath with Gold Edges and Emblems and Rose Diamond Eye	100
Chased Silver Gilt P. M. Jewel Bright Gold Emblems on Enamel	42
Red Cross Knight with Serpent and Cross	28
P. M. Jewel Gift Emblems under Glass	25
Silver Knight Templars' Star with Cube	21
Ark Mariners' Silver Gilt Jewel	15
P. M. Jewel Gilt Emblems under Glass	22
18 Carat Gold Red Enamelled R. C. P. K. T.	30
Silver Gilt Knight of Malta's Cross	12
do. Royal Arch Jewel	33

Rampart Row, Bombay. SOUNDY & Co.

BUCKINGHAM PALACE CHANDELIER, Silver Electro-plated and with richly cut Pendants.

Two Light, complete, Rs. 150
Three Light „ „ 200

WINDSOR CASTLE CHANDELIER, Silver Electro-plated and with richly cut Pendants.

Two Light, complete, Rs. 125
Three Light „ „ 175

NEW PATTERN ELEGANT HANGING LAMPS.

Brouzed, complete, ... each Rs. 40
Electro-Silvered, complete ... each „ 55

Soundy & Co. invite particular attention to these elegant Lamps, which are of the best Manufacture.

READING LAMPS with under Shade and punkah top.

Bronzed, One Light ... Rs. 25
Do. Two Light ... „ 40

German Silver.

One Light ... Rs. 40
Two Light ... „ 55

PATENT ARGYLE TABLE LAMP.

Small, Bronze ... Rs. 35
Large, do. ... „ 45
Cut Glass Pillar and Silver-plated Mounts. „ 60

PATENT UNDER SHADE TABLE LAMPS.

Small, Bronze ... Rs. 35
Large, do. ... „ 45
Cut Glass Pillar and Silver-plated Mounts. „ 60

Rampart Row, Bombay. SOUNDY & Co.

ESPERANCE & Co.,

TAILORS, OUTFITTERS, &c

Under the most careful superintendence of Mr. J. C. STEWART, *an acknowledged competent* Cutter.

Orders for Civil, Military, and Naval Outfits promptly and satisfactorily executed on reasonable terms.

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22, Apollo Street, opposite the Secretariat, Bombay.

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E. & Co.

BYCULLA HOTEL,

SITUATE AT THE JUNCTION OF THE BELLASIS AND CLARE ROADS, BYCULLA.

Under the present management this Hotel is acknowledged to be the best in Bombay. It was built at great cost expressly for an Hotel, and fitted up and furnished in the most complete manner regardless of expense, so as to ensure the comfort of Visitors and Residents. It is adapted both for Families and Gentlemen.

The DINING HALL is the largest in Bombay; and the Sitting and Sleeping Rooms are replete with every convenience. The strictest regard is paid to cleanliness throughout the Establishment.

The TABLE is abundantly supplied with the very best Viands, and the Culinary Department is under the immediate supervision of the Proprietor.

The WINES, SPIRITS and BEER are selected from the most celebrated Houses in London and the Continental markets.

The PROPRIETOR takes this opportunity to thank his numerous Patrons for their support, and while soliciting a continuance of their favours, recommends his Establishment to the favourable notice of Travellers and Residents, all of whom may be accommodated with the comforts of a Home at moderate charges.

This HOTEL is pleasantly situated and within five minutes' drive of both Railway Stations and within a short distance of the landing-places.

Byculla Hotel, 1st July, 1868.

CHESSON and WOODHALL'S LIBRARY.

No. 10, HUMMUM STREET, BOMBAY, AND No. 1, EAST STREET, POONA.

NEW AND OTHER BOOKS

RECEIVED BY THE STEAMER "BARODA."

On the Obscure Diseases of the Brain and Disorders of the Mind. By Forbes Winslow, M.D. 4th edn., revised	Rs. 8 0
Handybook of Meteorology. By A. Buchan, M.A. 2nd edn.	6 4
Bradshaw's Through Routes Overland Guide and Hand-book to India, Egypt, Turkey, Persia, China, Australia, and New Zealand	3 12
Pollock's Course of Time—Paper cover 12 annas; Cloth	1 2
Cometh up as a Flower. An Autobiography	4 8
The Ladies' Treasury, Vol. IV. January to June	4 4
The Tomahawk, Vol. II, Ditto.	6 12
The London Journal Vol. XLVII. Ditto.	3 8
Cover for Vol. II. the Tomahawk	1 4
The Queen's Regulations, 1868, pocket edn.	0 12
Do. do. official edn.	3 0
Play Books.—The Prisoner of Toulon. Out on the Loose. Box and Cox. Two Bonnycastles. Wizard of the Moor.—Each	0 8

NEW FRENCH BOOKS.

Le Roi Misère. Par Paul Saunière	2 4
La Femme de L'Aveugle. Par La Comtesse Dash	0 12

PIANOFORTE MUSIC.

Lucrezia Borgia. No. 10 of Franz Navas' Operatic Duets	1 2
Come Home, Father. By F. Lindahlt	1 8
Song.—Cheer, Boys, Cheer! By C. Mackay	1 0
—— Beautiful Isle of the Sea. By J. Cooper	1 4
—— Thou art so Near, and yet so Far. By Reichardt	1 8
The Christy's Minstrels' Songs, 9 parts (Musical Bouquet Edn.)	6 12
30 of Sims Reeves' Popular Songs	0 12
No. 98 Boosey's Musical Cabinet—26 baritone and bass Songs, sung by Messrs Santley, Thomas, and Weiss	0 12
No. 91.—20 Celebrated English Songs	0 12
No. 93.—25 Christy's Minstrels' Songs (10th selection.)	0 12
No. 91.—20 Ditto (9th Selection)	0 12
No. 90.—20 Popular Songs of Scotland	0 12
No. 89.—20 of Moore's Irish Melodies (1st selection)	0 12
No. 88.—20 Christy's Minstrels' Songs (8th selection)	0 12
No. 76.—13 Selected Arias, Ballads, &c. By Sir H. Bishop	0 12
No. 77.—18 Selected Songs, by Claribel and others	0 12
No. 75.—20 Christy's Minstrels' Songs (7th selection)	0 12
Nos. 4, 25, 26, 27, 70, and 71.—Ditto (1st to 6th selections)—Each	0 12
No. 73.—16 Standard English Songs, by J. T. Stone	0 12
No. 28.—18 ditto, for Gentlemen's voices, by ditto.	0 12
No. 29.—16 ditto, for Ladies' voices, by ditto.	0 12
No. 15.—16 Songs, Composed by Kucken	0 12
No. 14.—20 Ballads, by Popular Composers	0 12
No. 43.—12 Selected Songs, Sung by Sims Reeves	0 12
No. 44.—15 ditto, by Mdme. Sainton-Dolby	0 12
No. 45.—8 ditto, by Miss Louisa Pyne	0 12
No. 64.—25 Comic Songs, by various authors	0 12
No. 13.—15 Popular Songs, by Hatton and Linley	0 12
The Christy's Minstrels' Songs, complete in 1 vol.	6 0

Bombay, 22nd July 1868. CHESSON & WOODHALL.

COMMERCIAL INTELLIGENCE.

DAILY COTTON MARKET REPORT.

Bombay, 3rd September.

		Per Candy.
Oomrawuttee } Akote.. }	New	230 to 232
Broach...		233 to 235
Dhollera.. } Bhownuggur }		245 to 248
Veeraval..		215 to 225
Vingorla..		230 to 235
Dharwar Sawginned		245 to 247
Khandeish.. } Barsee }		218 to 220

Ready sales............................375 Candies.
Market strong.

CALCUTTA.—August 28.

The market for Government Securities was weak; the transactions reported were at the following rates:—4 per cents at Rs. 4-8 discount; Public Works 5 per cents, one lot of Rs. 10,000 at Rs. 7-0 premium; 5 per cents of 1856-57 at Rs. 9-12 premium, and 10 years' Debentures at Rs. 8-10 premium.

6 per cent. Municipal Debentures were bought, for orders, at Rs. 6-8 to Rs. 6-12 premium.

The transactions reported in shares were as follows:—

Bank of Bengal shares, 4 at Rs. 1,745½ each, and several at Rs. 1,750 each.

National Bank shares at Rs. 134 and 134½.

People's Bank shares, only 5 at Rs. 38 each.

Bank of Upper India at Rs. 7½ premium.

20 Burdwan Stone Co.'s shares at Rs. 20 each.

Great Eastern Hotel Co.'s shares, 2 lots of 29 each, at Rs. 115.

India General Steam Navigation Co.'s shares, 20 to 25 of Rs. 1,000 at Rs. 375 each, and upwards of 89 half-shares of Rs. 500 at Rs. 187; all that could be got at these rates were at once brought up.

Tirhoot Indigo Co.'s shares at Rs. 115 and 117.

MILITARY.

ARRIVALS.—September 3.

Swinton, Captain, 1st Madras Light Cavalry, on medical certificate, from Poona.

Wodehouse, Lieutenant, Staff Corps, on duty, from Baroda.

DEPARTURES.—September 3.

Ellis, Major, Bengal Staff Corps, to rejoin, to Ferozepore.

GENERAL ORDERS BY THE GOVERNMENT OF BOMBAY.

Military Department.

Deputy Assistant Commissary Bunyer, Ordinance Department, is allowed furlough to Europe for two years, on private affairs.

Conductor H. Sutton, of the Ordnance Department, is allowed furlough to Europe for two years, on medical certificate.

The following Officers are allowed furlough to Europe on medical certificate, under the furlough Rules of 1868:—

Major J. Allardyce, Madras Staff Corps, Deputy Commissioner Maiker District, Hydrabad Assigned Districts, for two years.

Captain J. Clubley, Madras Staff Corps, for fifteen months.

Sub-Conductor K. Gaffney, of the Ordnance Department, is allowed furlough to Europe for two years, on medical certificate.

Lieutenant W. R. Trevelyan, Bombay Staff Corps, Wing Subaltern Her Majesty's 15th Regiment Native Infantry, is allowed furlough to Europe under the furlough Rules of 1854, for the purpose of appearing before a Medical Board in England.

Captain G. F. Beville, Staff Corps, Wing Officer 27th Regiment N. I., is appointed to officiate as Brigade Major, Nusseerabad, during the absence of Major Miles, on medical certificate.

Edward Coffin, and William Young Coffin, Apprentices Medical Department, are permitted to assume their proper surname of O'Sullivan.

Judicial Department.

Mr. W. H. Thacker held the appointment of Coroner of Bombay, from the 1st to 26th July 1868, both days inclusive.

Dr. J. H. Dundas, G. I. P. Railway Company's District, Surgeon at Munmar, is invested with the powers of a Magistrate in the Ahmednuggur District.

The undermentioned Assistants to the Collector of Sattara, are invested with the Magisterial powers set opposite their names:—

Mr. J. K. Spence, Powers of a Magistrate in the Sattara District.

Mr. G. W. Vidal, Powers of a Subordinate Magistrate of the First Class, with powers to commit cases to the Sessions in the Sattara District.

Revenue Department.

Mr. H. Ingle, Hoozoor Deputy Collector of Canara, and Superintendent of Karwar, has been appointed to act as Port Officer and Superintendent of Timber Depot at Karwar, in addition to his own duties, from the date on which he assume charge of the latter offices.

Mr. J. R. Arthur, Collector of Sattara, is permitted to avail himself from the 14th instant of the three months' privilege, leave granted to him on 1st July last.

Mr. G. W. Elliot held the appointment of Collector of Tanna, and acted as Collector of Kaira, from 6th December 1867 to 3rd July 1868.

General Department.

Surgeon C. Joynt, M.D., to be Civil Surgeon of Rutnaghiree.

Mr. W. E. A. James, Assistant Superintendent, Revenue Survey, Mysore, has passed an examination in the Marathi language.

Public Works Department.

Captain A. U. H. Finch, R. E., received charge of the Office of the Executive Engineer, Ahmednuggur, from Captain J. G. Griffith, R. E., on the forenoon of the 7th August 1868.

Educational Department.

Mr. Pandoorung Shreeput Redey, Deputy Educational Inspector Nasick and Peint, has been allowed privilege leave of absence for three months.

Mr. T. B. Curtis, Educational Inspector N. D., is allowed 20 days' privilege leave of absence from the 3rd instant, or from such date as he may avail himself of it.

NOTIFICATIONS BY THE REVENUE AND POLICE COMMISSIONERS.

Northern Division.

The following persons are appointed additional Members of the Municipality of the town of Bhosawul, Zillah Khandeish:—

1. Mr. Elliot, of the G. I. P. Railway, Locomotive Department.
2. Dajee Mullar, Koolkurnee.
3. Jairam Succaram.

Mr. Hafiz Ahamad wullud Hafiz Mahomed is appointed a Member of the District Local Fund Committee of the Colaba Sub-Collectorate.

Captain F. H. Segrave, and Lieutenant W. H. Wilson, respectively delivered over and received charge of the Office of Superintendent of Police, Punch Mahals, on the 20th August in the forenoon.

Captain W. T. Brown, Acting Superintendent of Police, Kaira, received charge of his Office, from Mr. T. H. Stewart Magistrate F. P., on the 21st August, in the forenoon.

Lieutenant Frank S. Stock, and Captain Frederick H. Segrave respectively delivered over and received charge of the Office of Superintendent of Police, Ahmedabad, on the 25th ultimo, in the forenoon.

Southern Division.

Major J. Harpur, Superintendent of Police, Sattara, is granted 15 days' privilege leave of absence from or after the 7th instant.

NOTIFICATION BY THE SURVEY AND SETTLEMENT COMMISSIONER.

Mr. E. A. Francis, Supernumerary Assistant Superintendent Tanna and Rutnagherry Survey, having passed the prescribed examination (colloquial) in Marathi, and in Departmental Rules and Surveying, on the 28th August, is entitled, from that date, to the higher rate of pay sanctioned by Government, Resolution, No. 1724, dated the 1st of May 1868.

NOTIFICATION BY THE INSPECTOR GENERAL, INDIAN MEDICAL DEPT.

Surgeon-Major Pitman, and Assistant Surgeon Raby, delivered over and received charge of the appointment of Superintendent of Vaccination Southern Circle, on the 19th ultimo before office hours.

GENERAL ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Simla, 19th August 1868.

The Commander-in-Chief in India is pleased to make the following promotion, until Her Majesty's pleasure shall be known:—

55th Foot.—Lieutenant Alfred Hervey Kay, to be Captain, without purchase, vice Nedham, appointed a probationer for the Staff Corps. Dated 6th August 1868.

Ensign Charles James G. Inglis to be Lieutenant, without purchase, vice Kay, promoted. Dated 6th August 1868.

The Commander-in-Chief in India is pleased to make the following appointments:—

10th Bengal Cavalry.—Lieutenant H. C. Greenaway, 1st Squadron Subaltern, to officiate as Adjutant, vice Palmer, who has proceeded on leave to England. Dated 18th August 1868.

16th Bengal Cavalry.—Captain G. C. Ross, Officiating 2nd Squadron Subaltern, to officiate as 3rd Squadron Officer, during the absence of Lieutenant Webber, and vice Carthew, who has proceeded on general leave. Dated 18th August 1868.

12th Native Infantry.—Lieutenant C. D. Rundall, from 2nd Wing Subaltern 17th Native Infantry, to be 1st Wing Subalterned, vice Bromhead, appointed Quartermaster to the 22nd Native Infantry. Dated 18th August 1868.

21st Native Infantry.—Captain J. H. Tyler, 1st Wing Subaltern, to officiate as 2nd in Command, vice Hudson, who has proceed, to England, on medical certificate. Dated 18th August 1868.

Lieutenant R. Warburton, 2nd Wing Subaltern, to officiate as Quartermaster, vice Carruthers, who is officiating as Adjutant. Dated 18th August 1868.

22nd Native Infantry.—Lieutenant B. P. Bromhead, from 1st Wing Subaltern 19th Native Infantry, to be Quartermaster, vice Beavan. Dated 18th August 1868.

23rd Native Infantry.—Major R. S. Simonds, Staff Corps, to officiate as 2nd in Command, vice Currie, who has proceeded to England, on medical certificate. Dated 18th August 1868.

Major F. M. H. Forbes, Staff Corps, to officiate as Wing Officer, vice Woodcock, who has proceeded to sea, on medical certificate. Dated 18th August 1868.

41st Native Infantry.—Captain H. M. Evans, 2nd Wing Subaltern, to be 1st Wing Subaltern, vice Wemyss, appointed Quartermaster to the 10th Native Infantry. Dated 14th August 1868.

Lieutenant M. W. Kelly, from 2nd Wing Subaltern, on probation, 39th Native Infantry, to be 2nd Wing Subaltern, on probation, vice Evans. Dated 14th August 1868.

Lieutenant-Colonel F. G Stainforth, Staff Corps, is directed to do general duty at Cawnpore.

Captain G. Marriner, 58th Foot, is appointed to officiate as Brigade Major at Delhi, during the absence, on field service, of Major J. Morland, and directed to join.

Captain T. M. Shelley, late 11th Native Infantry, Officiating second class Barrackmaster, is confirmed in his appointment, vice Captain R. B. Dundas.

The Allahabad Division order, dated the 16th ultimo, directing Brigadier General J. E. Goodwyn, C.B., commanding the Benares Brigade, to assume command of the Allahabad Division, with effect from the 17th idem, in the room of Major-General W. E. Beatson on leave, is, with the sanction of Government, confirmed.

In continuation of G.O.C.C. 15th instant (page 342), the undermentioned Officers are permitted to join the Officers' Surveying Class at the Thomason College, Roorkee, on the 1st October next:—

Captain H. Collett, Staff Corps, Wing Officer 21st Native Infantry.

Ensign D. E. Gouldsbury, 105th Foot.

SHIPPING.

DAILY FREIGHT REPORT.—3rd September.

London....Cotton....	£1 0s. 0d.	Nominal per ton.	
Seeds	£1 0s. 0d.	do.	do.
Liverpool...Cotton....	£1 0s. 0d.	to £1 7s. 6d.	do.
Seeds	£0 15s. 0d.	to £1 0s. 0d.	
Overland..Cotton....	£4 10s. 0d.	per 40 cubic foot	
China ....Cotton....	Rs. 2 to 3	per bale.	
Mauritius .Gram	Rs. 0 12 0	per bag.	

DEPARTURES.

Date.	Vessel.	Commander.	Destination.
Sept. 3	Sophia Joakin	Singer	Calcutta.
	Saaura (s)	Bezly	Singapore.
	Queensland	Montgomery	Malabar Coast and Calcutta.

The following vessels obtained their port clearances yesterday:—

Ship *Mary Moore*, Wood, to Tuticorin.
Ship *Wide Awake*, Nacoda, to Muscat.
Ship *Zenobia*, Hutchins, to Singapore.
Ship *Albertine*, Stapledon, to Callao.
Steamer *Columbian*, Curling, to China.
Ship *Bedfordshire*, Dick, to Liverpool.

The following vessels began to load yesterday:—

Steamer *Sumatra*, to Aden and Suez.
Steamer *India*, to Malabar Coast, Galle, and Calcutta.

CALCUTTA.

ARRIVALS.—The Telegraph of 28th August announced the arrivals of the steamer "Cheduba," ships "Iron Coown," "City of Cashmere," "Hoisa," "City of Pekin," "Superb," and Barque "Metis."

NEW ADVERTISEMENTS.

FOR PENANG, SINGAPORE, AND HONGKONG.
Will leave positively on the 17th instant; last receiving day 16th instant.



THE full-powered Steam-ship "WEST INDIAN," 2,000 Tons Burthen, 500 Horse Power, Captain J. Miller, will be despatched for the above Ports. Has excellent accommodation for Passengers. For Freight or Passage apply to Messrs. BLAY and MACKINTOSH, Brokers, or to LAWRENCE & Co., Agents

KEROSINE LAMPS.—Just received a large consignment of Kerosine Lamps of various and elegant designs.
Kerosine Hand Lamps..............Rs. 2
Kerosine Table Lamps from ......Rs. 10
Rampart Row. Bombay. SOUNDY & Co.

COCONADA CHEROOTS.—Messrs. D. S. KEMP & Co. have just landed an extra choice lot of the above, made from the finest tobacco crop of the season.
An arrangement just entered into with one of the first Cherootists of Coconada will now enable D. S. K. & Co. to supply these luxuries in any quantity.
Brands.—Burmah; Havannah; Trichinopoli; Babington; Secunderabad. D. S. KEMP & Co.
Bombay, 2nd September 1868.

NOTICE.—Applications will be received by the undersigned for the OCCUPATION, from the 26th instant, of PLOTS of GROUND at the Cotton Green at Colaba. A deposit of Rupees 100 for each plot should accompany the application. This amount will be forfeited in case of any evasion or delay in signing the Deed of Agreement, or paying the full amount of rent in advance before the 1st proximo.
Further particulars may be learnt on application to
KAHANDAS MUNCHARAM,
Executive Engineer, Presidency.
Executive Engineer's Office, Bombay, September 1868.

NOTICE.—FIFTY serviceable draught BULLOCKS, the property of Government, returned from Abyssinia, and not required for commissariat purposes, will be SOLD by PUBLIC AUCTION at Budhwar Palace, in the City, on WEDNESDAY, the 9th instant, at 3 P. M.
Terms of Sale—Cash, and the animals to be removed immediately the sale closes, or else they will be resold at the risk and cost of the first purchaser.
R CLARKE, Captain,
For Assistant Commissary General.
Commissariat Office, Poona, 1st September 1868.

CHESSON AND WOODHALL'S LIBRARY.
No. 10, HUMMUM STREET, BOMBAY, AND No. 1, EAST STREET, POONA.

PHOTOGRAPHS FOR SALE.
Cabinet Size.—Queen Victoria. The Princesses Louise and Beatrice. Each Rs. 1¼.
Carte-de-Visite Size.—The Princess of Prussia. Princess Humbert. The Queen of Portugal. The Princess Louise. The Prince and Princess Teck, and Baby. The Prince of Wales. The Emperor of Austria. The King of Italy. Prince Humbert. The Prince Imperial of France. Prince Leopold. The Duke of Edinburgh. Lord Derby. Garibaldi. Longfellow. Mr. Flad. Mrs. Flad. Mr. Kerans. Mrs. Rosenthal. Mr. Rosenthal. Lydia Thompson. Miss Millson. Adelina Patti. Fenette. Distir. Miss Furtade. Lilly. Antonia Zarte. Eperie. Miss Markham. Each Rs. 1.

LIGHT LITERATURE.
Irish Stories and Legends. By S. Lover ....Rs. 1 8
Who is to have it? A novel 1 8
Sandford and Merton. By C Hartley... ... ... 1 8
Tom Jones. By Henry Fielding... ... ... 1 8
Roderick Random. By T. Smollett ... ...12as. and 1 8
Hector O'Halloran. By W. H. Maxwell... ... 1 8
Rory O'More. By S. Lover... ... ... 1 8
Handy Andy. By S. Lover... ... ... 1 8
Kissing the Rod. By Edmund Yates... ... 1 8
The War Trail. By Mayne Reid... ... ... 1 8
Gilderoy; a Scottish Tradition. By R. S. Fittis ... 1 8
Emily Chester: a novel 1 8
The Hussar. By the Rev. G. R. Gleig 1 8
The Man of Fortune. By A. Fonblanque 1 8
Confessions of an English Opium Eater. By T. De Quincy... ... ... 0 12
Autocrat of the Breakfast Table. By O. W. Holmes. 0 12
Lost and Won. By Georgiana M. Craik 0 12
Miss Gwynne of Woodford. By Garth Rivers ... 0 12
Mr. Sprout's his Opinions 0 12
Arrows in the Dark. By author of "Said and Done." 0 12
Essays of Elia. By Charles Lamb 0 6
Notre Dame; or, the Bellringer of Paris. By V. Hugo... ... ... 0 6
Major Jack Downing. (Northern Humour.)... ... 0 6
The Biglow Papers. By J. R. Lowel... ... ... 0 6
The Nasby Papers. (Southern Humour.) 0 6
Artemus Ward: his Book... ... ... 0 6
The Colleen Bawn; or, the Collegians... ... ... 0 6
A Sentimental Journey. By L. Sterne 0 6
Tristram Shandy, Gent. By L. Sterne 0 6
Old Jupe; or, a Woman's Art 0 6
Secrets of the Turf; or, how I Won the Derby. By B. Hemyng... ... ... 0 12
Mrs. Brown at the Seaside. By A. Sketchley ... 0 12
Wearyfoot Common. By Leith Ritchie 0 12
Too Clever by Half. By John Lang 0 12
The Secret Police; or, Fouché Outdone By ditto. 0 12
My Friend's Wife; or, York You're Wanted. By do. 0 12
The Forger's Wife. By ditto... ... ... 0 12
Too Much Alike. By ditto 0 12
The Gladiator; a Tale of the Roman Empire. By Martha M. Lamont 0 12
The Pride of the Mess. By author of "Cavendish"... 0 12
Peninsular Scenes and Sketches 0 12
Love Letters of Eminent Persons. By C. Martel ... 0 12
Who Breaks, Pays. By author of "Cousin Stella"... 0 12
Whom to Marry, and how to get Married. By the Brothers Mayhew 0 12
Moods. By Louisa M. Alcott 0 12
The Ambassador's Wife. By Mrs. Gore 0 12
Adelaide Lindsay: a novel 0 12
The Ghost Hunter. By John Banim 0 12
Kindness in Women. By T. H. Bayly 0 12
Cinq Mars; or, the Conspiracy. By Count A. de Vigny 0 12
The Royal Favourite. By Mrs. Gore 0 12
The Ladder of Life: a heart history. By Amelia B. Edwards 0 12
The Henpecked Husband. By Lady Scott... ... 0 12
My Brother's Wife. By A. B. Edwards 0 12
The Letterbag of the Great Western. By Sam Slick 0 12
Sir Frizzle Pumpkin; Nights at Mess; &c. ... 0 12
Respectable Sinners. By Mrs. Brotherton ... 0 12
Nothing but Money. By T. S. Arthur 0 12
Two Hundred Pounds Reward. And other Tales ... 0 12
Mrs. Matthews; or, Family Mysteries By Mrs. Trollope 1 8
Marietta: a novel. By T. A. Trollope 1 8
La Beata: a Tuscan Romeo and Juliet. By do. ... 1 8
Giulio Malatesta. By ditto 1 8
Beppo the Conscript. By ditto 1 8
Dr. Goethe's Courtship: a tale of domestic life ... 1 8
The Widow and the Marquess. By Theodore Hook... 1 8
Outward Bound; a Merchant's Adventures 1 8
Sir Victor's Choice By Annie Thomas 1 8
Half a Million of Money. By Amelia B. Edwards ... 1 8
The Flying Dutchman. By author of "Will Watch," &c. 1 8
Captain Jack By J. A. Maitland 1 8
The Pretty Widow: a novel. By C. H. Ross ... 1 8
All in the Wrong. By Theodore Hook 1 8
George Geith of Pen Court. By Mrs. Riddell ... 1 8
Miss Forrester: a novel. By Mrs. Edwards 1 8
Annals of the Parish. By John Galt 1 8
The Clives of Burcot. By Hesba Stretton 1 8
Griffith Gaunt; or, Jealousy. By Charles Reade ... 1 8
Seventy-five Brooke Street. By Percy Fitzgerald... 1 8
Bella Donna; or, the Cross before the Name. By Dyce 1 8
The Belton Estate. By A. Trollope 1 8
Tilbury Nogo. By Whyte Melville 1 8
Mildred's Wedding: a family history. By F. Derrick 1 8
The Two Midshipmen. By Captain Armstrong ... 1 8
The Adventures of a Strolling Player. Edited by Susarion 1 8
Will he Marry Her? By John Lang... ... ... 1 8
The Head of the Family. By author of "Olive," &c. 1 8
Denis Donne. By Annie Thomas 1 8
Hobson's Choice. By Dutton Cook 1 8
Faces for Fortunes. By Augustus Mayhew... ... 1 8
The White Wife; and other stories. By Bede ... 1 14
Myself and my Relatives 1 14
Rosa and Flora: a romance. By Lydia M. Child ... 1 14
The Castaway of the Prairies. By Captain Flack ... 1 8
The Wigwam in the Wilderness. By ditto 1 8
Cozynook. By Mrs. M. A. Bird... ... ... 1 8
Mr. Stewart's Intentions. By F. W. Robinson ... 1 8
The Parson's Daughter. By Theodore Hook ... 1 8
Easton and its Inhabitants. By the Hon. L. Eden... 1 14
The Oxonian in Ireland. By Rev. F. Metcalfe ... 1 14
The Night Side of Nature. By Mrs. Crowe 1 8
Hajji Baba in England. By J. Morier... ... ... 1 8
She would be a Governess 1 2
Lady Flavia. By author of "Lord Lynn's Wife"... 1 8
Joseph Andrews. By H. Fielding 1 8
Always in the Way. By author of "Tommiebeg Shootings." 1 2
Woodleigh; or, the Lovechase. By F. W. Robinson 1 8
Uncle Walter. By Mrs. Trollope 1 8
The Chimney Corner. By Mrs. H. B. Stowe ... 0 12
The Village Doctor. By the Countess D'Arbourville 1 2
Confessions of a Pretty Woman. By Miss Pardoe... 1 8
Valentine Vox the Ventriloquist. By Cockton ... 1 8
The Guardian Angel. By author of "Elsie Venner" 1 8
Stanley Thorn. By H. Cockton 1 8
Called to the Bar. By B. Hemyng 1 8
Mary Barton. By Mrs. Gaskell 1 8
Carry's Confession. By author of "Owen, a Waif," &c. 1 8
Under the Spell. By F. M. Robinson... ... ... 1 8
One and Twenty. By ditto. 1 8
Ned Locksley the Etonian 1 8
The White Cockade: or, Faith and Fortitude. By Grant 1 8
Emilia Wyndham. By Mrs. Caldwell 1 8
Dumbleton Common. By Hon. E. Eden 1 8
The Young Heiress. By Mrs. Trollope 1 8
The Longwoods of the Grange. 1 8
The Wild Huntress. By Mayne Reid 1 8
The White Chief. By ditto 1 8
The Trail of the Serpent. By Miss Braddon ... 1 8
John Marchmont's Legacy. By ditto 1 8
Aurora Floyd. By ditto 1 8
Eleanor's Victory. By ditto 1 8
Henry Dunbar. By ditto 1 8
Lady Audley's Secret. By ditto 1 8
Lady Lisle By ditto 1 8
Only a Clod By ditto 1 8
Too Strange Not to be True. By Lady G. Fullerton. 4 8
Lady-Bird. A Tale. By ditto. ... 4 8
The Three Clerks. By A. Trollope... ... ... 4 8
Good for Nothing. By W. Melville... ... ... 4 8
Guy Deverell. By J. S. Le Fanu... ... ... 4 8
The House by the Churchyard. By ditto. 4 8
Uncle Silas: a tale of Bartram-Baugh. By ditto .. 4 8
Broken to Harness. By Edmund Yates 4 8
Maxwell Drewitt. By F. G. Trafford... ... ... 4 8
Quits. By the author of "The Initials." 4 8
The Initials. By the author of "Quits." 4 8
The Last of the Cavaliers 4 8
Cometh up as a Flower; an autobiography... ... 4 8
Which Shall it Be? 4 8
Lady Adelaide's Oath. By Mrs. Henry Wood ... 4 8
The Shadow of Ashlydyat. By ditto. 4 8
East Lynne. By ditto. 4 8
The Channings. By ditto. 4 8
Mrs. Halliburton's Troubles. By ditto. 4 8
Orville College. By ditto. 4 8
Verner's Pride. By ditto. 4 8
The Brothers. By Anna H. Drury... ... ... 4 8
John Law, the Projector. By W. H. Ainsworth ... 4 8
Phemie Keller. By Mrs. J. H. Riddell 4 8
Milly's Hero. By T. W. Robinson 4 8
Far above Rubies. By author of "George Geith." 4 8
Agnes. By Mrs. Oliphant 3 12
Never Forgotten. By Percy Fitzgerald 4 8
The Clyffords of Clyffe. By author of "Married Beneath Him." 4 8
Aurora Floyd. By Miss M. A. Braddon 4 8
Beppo the Conscript. By T. A. Trollope 3 12
Sans Merci; or, Kestrels and Falcons. By author of "Guy Livingstone," &c. 4 8
Bombay, 3rd Sept. 1868. CHESSON & WOODHALL.

NEW ADVERTISEMENTS.

THE PRINCE OF WALES PRESS COMPANY (LIMITED).—NOTICE is hereby given that the ORDINARY GENERAL MEETING of the SHAREHOLDERS of the above Company will be held at the Registered Office of the Company, No. 1, Rampart Row West, on FRIDAY the 11th September, at 3 o'clock P. M., to receive Directors' Report and the Audited Balance Sheet for the half year ending 30th June 1868, and to declare a Dividend.
The TRANSFER BOOK will be CLOSED from 10th to 17th September inclusive.
By order of the Directors,
SIR CHARLES FORBES & Co.,
Secretaries and Treasurers.
Bombay, 2nd September 1868.

THE COMMERCIAL FINANCE AND STOCK EXCHANGE CORPORATION, LIMITED (under Liquidation).—At an EXTRAORDINARY GENERAL MEETING of the Shareholders of the Commercial Finance and Stock Exchange Corporation (Limited), held at the office of Messrs. HEARN, CLEVELAND, and PEILE, on the 2nd of September instant, the following Resolutions were passed unanimously:—
"That the Report and Accounts laid before the Meeting be adopted."
"That Mr A. C. Moore be appointed Auditor to inspect the accounts showing the manner in which the liquidation has been conducted, and the vouchers thereof, and that Rupees Two Hundred be paid to him as his remuneration."—Carried unanimously.
"That Rs. 1,000 be paid to Messrs. Ramshanker Jeewabhoy and Damoder Dhondjee, his assistant, in the proportion of Rs. 800 to Mr. Ramshanker Jeewabhoy, and Rs. 200 to Mr. Damoder Dhondjee, as a compensation for the loss of their appointments and for their good services, to be paid at the close of the winding up."
G. S. CLAY, Chairman.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.—Ordinary Original Civil Jurisdiction.
In the matter of the Indian Companies Act of 1866 and of the BOMBAY and COAST COFFEE PLANTATION COMPANY (LIMITED).
UPON reading the affidavit of Mr. JOHN ALEXANDER JAMES SHAW, the Liquidator of the said Company, and the Exhibits thereto annexed, and upon hearing the Solicitor for the said Liquidator, I do order that all persons holding Share Certificates or Letters of Allotment for Shares in the abovenamed Company, do produce the same to the Liquidator of the said Company, at the Office of the said Company, No. 24, Rampart Row, Bombay, on or before THURSDAY, the 17th day of September instant; in default whereof I do order that the holders of such Share Certificates or Letters of Allotment be excluded from the participating in any distribution of assets of the said Company, and that the Liquidator do distribute such unclaimed dividends amongst the remaining shareholders of the said Company.—Dated this 3rd day of September 1868.
(Signed) JOSEPH ARNOULD.
(Signed) C. E. & F. STANGER LEATHES,
Solicitors to the Liquidator.

SHERRY.
J. AND C. WHITE AND Co.'s
PALE DINNER.
A sound light Wine for general use.
Cash. Credit.
Per dozen ... ... Rs. 22 Rs. 24

SHERRY.
J. AND C. WHITE AND Co.'s
VINO DE PASTO.
A "light fruity" Wine.
Cash. Credit
Per dozen ... ... Rs. 27 Rs. 30

SHERRY.
J. AND C. WHITE AND Co.'s
SUPERIOR PALE SHERRY.
A high-class, full-bodied Wine.
Cash. Credit.
Per dozen ... ... Rs. 30 Rs. 33

SHERRY.
J. AND C. WHITE AND Co.'s
FINE MANZANILLA.
A first-class very dry Wine.
Cash. Credit.
Per dozen ... ... Rs. 34 Rs. 38

SHERRY.
J. AND C. WHITE AND Co.'s
LIGHT AMONTILLADO.
A soft, pure, delicate Wine.
Cash. Credit.
Per dozen ... ... Rs. 38 Rs. 42

SHERRY.
J. AND C. WHITE AND Co.'s
SUPERIOR AMONTILLADO.
The ne plus ultra of Sherries.
Cash. Credit.
Per dozen ... ... Rs. 44 Rs. 48

TREACHER & Co. (LIMITED),
SOLE AGENTS,
Have received their first shipment of the above Wines which they unhesitatingly assert to be UNEQUALLED, both for QUALITY and MODERATION OF PRICE, by any Sherries imported into the presidency.
Messrs. White and Co. are acknowledged, in the London market, to be at the head of their particular division of the Wine trade, and the Agents confidently anticipate from connoisseurs and the general public the same unanimous confirmation of the superiority of Messrs. W.'s Liquors which has been accorded to them in the sister Presidencies.

The Bombay Gazette

FRIDAY, SEPTEMBER 4, 1868.

We published a telegram the other day stating that General Russell had been actually gazetted a Knight Commander of the Star of India. We are not surprised at this; for the Tory party, in order to court popularity against the coming parliamentary elections, have scattered rewards right and left with a lavishness which amounts to an utter prostitution of the honours of the nation. General Russell has done nothing whatever to merit the honour conferred upon him. He reached Abyssinia three weeks before the fall of Magdala, and never left Zoulla during his ten weeks' service in the country. He was not in Abyssinia when the most trying part of the duties at Zoulla had to be undertaken; and on his arrival he found a system matured and ready to his hand and working smoothly and well. There is nothing more degrading to a man of spirit than to be the recipient of an honour which he knows he has not deserved; and we have no reason to believe that General Russell imagines that his ten weeks light and easy service at Zoulla entitle him to the insult which he has received at the hands of the Tory party. The only circumstance which really softens the public indignation at this shameful piece of jobbery is the fact that the Star of India is, as a general rule, conferred upon people who have no claim to it; so that if General Russell by his sudden elevation to that order—we presume of knighthood—finds himself in the company of a few distinguished men who have done the State great service, he will not feel himself singular and isolated, for he will also find himself among a crowd of respectable people who have done nothing to earn for them the special regard of a grateful country.

If we are rightly informed Sir Seymour Fitzgerald has adopted the excellent idea set on foot by Sir Bartle Frere during the last year of his reign among us, of holding an annual Public Works Congress at Poona. The preparations for the Abyssinian expedition last season seem to have prevented His Excellency from inviting the Public Works' officers of the Presidency to meet him towards the close of the monsoon for deliberation and the general comparison of plans and ideas. The only conference which has yet been held led to this good result, among others, it brought down Sir Bartle Frere's severest condemnation on the horrible system of red-tape which is prevalent in the department. Sir Bartle's strong condemnatory utterances are, we fear not reported in all their strength, for what was a fitting rebuke for an officer in private does not appear to Government (the conference was not open to the public) to be reckoned a fitting remark for publication in print. But it was evident from the proceedings that an immense amount of working power is utterly lost by the grasping desire of officers to seize and retain as much authority as they can get, and as much tyrannical control over their subordinates as they can exercise. The delays that this causes are inconceivable. The forthcoming Conference will show whether Sir Bartle Frere's remonstrances have been carried into practice or not. The annual meetings have the inestimable advantage of showing to Government in a practical manner how the heads of the department and their officers rub along together, and the system on which the public business of the department is conducted. To Sir Seymour Fitzgerald's practical mind any system which by its circumlocutoriness and trivial formalities retards the execution of work must be intolerable; and it is gratifying that His Excellency has resolved on looking into the working of the Public Works' machinery with his own eyes. He could not do better than back up Sir Bartle Frere's denunciations of red-tape, and Mr. Ellis's strong advocacy of the necessity of constructing small tanks and minor irrigation works all over the presidency, whose claims Mr. Ellis holds to be of equal importance to ambitious schemes which some officers foolishly imagine to be the only means of *earning for themselves a reputation.*

The Bill introduced by the Hon. Mr. Maine for the prevention of European vagrancy is based on very much the same principles as actuated the East India Company half a century ago. If stringent measures had not been employed in those days to protect our prestige from such disgrace as loaferism occasions, our power in India would not have been so effectually and swiftly consolidated as it was. The Company was also aware of two facts which we appear to forget now. It knew that the thoroughly demoralized Englishman is not unlikely to become an enemy of the Government; and also that intriguing foreigners took advantage of the security we maintained to poison the minds of the native princes and weave their conspiracies in the midst of native courts. Many of our readers will recollect how the discipline of Runjeet Singh's army was mainly kept up by French and Italian adventurers. At the end of last century, when the French were in league with the princes of the interior, it was considered necessary to prevent foreigners from acquiring local information: and even in this much vaunted nineteenth century and in spite of the witticisms of the *Times of India* regarding the "Russian Phantom," the time may not be very far off when the later Act of the Government of India may have to be used extensively. Two generations ago it was even considered dangerous to allow Europeans, not in the King's or the Company's Service, to go up-country. Merchants were only allowed to proceed from port to port along the Coast roads. Everybody with the sole exception of officers in command of troops had to provide for himself with a passport, which had to be shown at every station along the route where a Collector, Commanding Officer, or Resident resided. Any adventurer or unlucky man who had lost his pass used to be consigned to durance vile till he accounted for himself, or was accounted for by other means. The present Bill, though less invidious towards the respectable classes, is equally summary in disposing of the demoralized vagrants whom we call "loafers," but whom the natives describe as "sojers," from a not unfounded idea that they are usually deserters. The "loafer" will henceforth have as many enemies as the tramp and vagabond under the English poor laws. Every police officer in the Mofussil will watch him with the watchful eyes of the native. Every Justice of the Peace, Magistrate of Full Powers, and Police Superintendent, (and there are always half-a-dozen such officers in a station) will be authorized to detain him, and call on him to explain himself. If his explanation of his existence in the Mofusssil is not satisfactory to the Justice in summary enquiry, His Worship may declare him to be a vagrant, and forward him on to the nearest workshop established under the new law. The vagrant at the same time suffers a permanent degradation of status. At present, if a discharged sailor or deserter commits any offence up-country short of murder, he rather gains than loses. The Magistrate, having no jurisdiction, helps the scoundrel out of his own district into some one else's. The injured natives dare not complain, as if they prove their case, they are obliged to go a long journey to give evidence in Bombay, and they dread the inconvenience, expense, and injury to health which such a journey involves. The new Bill will, however, alter all this as regards declared vagrants. They will henceforth be unable to taunt the victims of their abuse and dishonesty with the fact of European British subjects having an immunity from all criminal laws whatever. The anomalous jurisdiction of the High Court will, as regards declared vagrants, be done away with, and they will be put under the ordinary tribunal exactly as Germans and Italians are under the Code of Criminal Procedure. As vagrants, they are to be kept under control, rather than under custody, and will be treated as work-house paupers rather than as prisoners. Rules will have to be framed for regulating their conduct, and considerable care shown in selecting Europeans fit to manage them. We hope Miss Carpenter will return to India in time to arrange for the comfort of these outcastes among "Saheb lôg." Her opinion on a class of which she must have studied many members during her philanthropic tours in England will be much more valuable than any advice she could offer in regard to native character. As her efforts in this country are merely experimental, not to say empiric, they should be put in practice on a small scale, and under the most favourable circumstances possible, since there is no other means of convincing a sceptical and benighted race of Anglo-Indian Magistrates, now that Sir Bartle Frere has disappeared below the horizon. We believe the new Act will supply all the machinery which her system requires. There will be workhouses, pleasant labour, docile jailers, and demoralized paupers, speaking the English language; and, as Government have in words expressed their high appreciation of Miss Carpenter's ability, it would be a graceful compliment and also a sound piece of policy to allow her to superintend one or more of the new establishments, which we hope to see erected soon after the passing of the Bill now before the Governor-General.

Major Allardyce, Madras S. C., Deputy Commissioner of the Maiker District in the Hydrabad Assigned Districts, has obtained two years' furlough.

The Chief Justice and Judges of the High Court of Judicature have appointed Azum Trimbuklal Shivlal to act as Moonsiff in the District of Surat, during the suspension of Azum Maneckram Oomiaram for three months.

Mr. W. C. Capper has been appointed to a Commissionership in Oudh in consequence of the confirmation of Mr. H. Stewart Reid as Member of the Board of Revenue, N. W. P.—*Pioneer, Aug.* 31.

Mr. David Craigie Halkett, Joint Magistrate and Deputy Collector, has been appointed to officiate as Magistrate and Collector of Mirzapore, during the absence on leave of Mr. Pollock.—*Id.*

We are happy to be able to give a better account of Mr. Le Poer Wynne. Although he cannot yet be pronounced entirely out of danger, there has, during the last two days, been most satisfactory signs of improvement, and therefore hopes of ultimate recovery.—*Id.*

The Maharajah of Gwalior is now convalescent, and will proceed at once on his projected tour to Pokhur. A grand durbar has been held, at which the Dewan—who will administer, in conjuction with the Resident, the affairs of the State during the absence of the Maharajah—was formally installed.—*Id.*

We understand that the evidence for the prosecution in the court-martial on Paymaster Lawes, 90th Light Infantry, at Subathoo, has been brought to a close. The case for the prosecution occupied the time of the Court for sixteen days, sitting six hours a day. Further proceedings have been adjourned to the 7th September, to enable the prisoner to obtain legal assistance in preparing his defence. We believe Captain Lawes has retained the services of Mr. Jardine, Barrister-at-Law, or intends to do so.—*Id.*

The 4th Goorkhas left Bukloh *en route* to Huzara on the 19th, arrived at Umritsur at 9 A.M. on the 24th, took train at 2 P.M. the same day, and arrived at Meean Meer at 6 P.M. The Regiment marched from Meean Meer on the 25th towards Rawul Pindee. They were to have proceeded by double marches. The heat in the Punjaub is said to be very great, but the Goorkhas were delighted at the absence of rain which would enable them to reach the scene of operations sooner than they otherwise could.—*Id.*

A correspondent tells us that a shock of an earthquake of considerable violence was felt in Mussoorie about 8 o'clock in the evening of the 25th, in the direction from East to West. The natives were much alarmed; and the effects are described as being much more startling than in the earthquake that was felt in Allahabad and its neighbourhood in June of 1866.—*Id.*

The "Englishman" of the 29th ultimo has the following paragraph. Judging from the name the promoters of the Company must be American:—"It is proposed to establish a company under the title of 'The Great Enterprize Farm Yard Company' at the property known as Salgatchya, at Ballygunge, better known perhaps as the Pic-nic Gardens. The property consists of about forty biggahs of land with a pucka bungalow, out offices, and tanks, and a well-planted garden of fruit trees. The proposal is to establish a farm for the purpose of supplying the inhabitants of Calcutta with good farm and garden produce, which, if properly managed, ought to prove a paying speculation."

LATEST TELEGRAMS.

[per reuter's agency.]

LONDON, 31st Aug., Afternoon.

The Liverpool Cotton Market to-day closed steady.

Fair Dhollera 8½d.

The "Golconda," with the outward Indian Mails, left Suez for Bombay on the 29th August at 6 P. M. (24 hours before the contract time.)

The Bombay Mail of the 4th inst. was delivered in London to-day.

The ships "Thunderbolt," "Oneiza," "Allahabad," and "City of Dunedin" have arrived from Bombay.

[by indian telegraph.]

MADRAS, 3rd September.

Govt. Securities. { Five and a half 14¼ to 14¾ premium. Fives, 9¾ to 9½ premium. Fours, 5 discount.

Document Bills, 1s. 11⅝d.
Dead weight, 12s. 6d.
Light freight, £3.
Cotton, £3-10 to £2-15.
Interest on Loans, 3½ per cent.
Money Market easy.
40 inches Grey Shirtings, 7 lbs., Rs. 5-6.
No. 40s Mule Twist, good seconds, per bundle, Rs. 3-7 inactive.
Shipments of Cotton for week ending 29th August, 20,306 cwts.

REVISED SALARIES OF DEPUTY COLLECTORS IN THE N. W. P.

(*Pioneer, Aug.* 31.)

The Governor General in Council having sanctioned a revision of the salaries of Deputy Collectors in the North-Western Provinces, subject to the sanction of the Secretary of State, the following are, we believe, the officers selected for each grade:—

Four Deputy Collectors, 1st Grade, on Rs. 800 per mensem:—Mr. T. A. Brown, Kour Luchmun Singh, Mr. G. G. Billings, and Sheikh Khyroodden Ahmud.

Six Deputy Collectors, 2nd Grade, on Rs. 600 per mensem:—Mr. J. H Walker, Mr. J. Bickers, Mr. S. Thornton, Ahmud Hossein Khan, Rai Nanuck Chund (on settlement duty), and Mr. H. B. Goodall (on leave without pay).

Fifteen Deputy Collectors, 3rd Grade, on Rs. 400 per mensem:—Mr. Joseph Morgan, Salamut Rai (promoted temporarily to Mr. Goodall's vacancy), Mahomed Mobeen, Nund Kishore, Imdad Ally, Dabee Pershad, Mr. N. Parsick, Kunnoo Lall, Vicar Allee Beg (on settlement duty), Toorab Ally, Mr. W. B. Joyce, Munowurool Zuman, Gunga Pershad, Mr. E. A. Cline, Thakoor Pershad, and Rajah Jey Kishen Doss Bahadoor.

Sixteen Deputy Collectors, 4th Grade, on Rs. 250 per mensem:—Ally Buksh Khan, Prag Dutt, Mr. J. Clarke, Mr. H. Blunt, Mungul Sein (on settlement duty), Mirza Alli Jan, Mr. B. Alone, Munsoor Ali, Mohib Ali, Mr. J. W. Concannon, Mr. P. Niblett, Umjud Allee, Chowbey Dhunput Rae (on deputation to Chirkharee), Mr. D. L. Sandford, Zumeer-ood-deen Ahmud, Mahomed Hossein, Balmokund, and Mr. D. Anthony.

THE ALLEGED DIFFERENCE BETWEEN THE GOVERNOR GENERAL AND SIR WM. MANSFIELD.

(*Pioneer, Aug.* 31.)

The ancient gods must often have stared, and then laughed like their own augurs, at the queer stories which the poets use to promulgate of their doings. Such may have been the astonishment on Olympus at the myth which the *Lahore Chronicle* has lately evolved regarding a dissension between the Viceroy and Commander-in-Chief on the subject of the policy to be pursued on the disturbed frontier. The report is more than false—it is absurdly so. As we hear from those who are sufficiently above the clouds to know, the concurrence between these great dignitaries has been absolute and remarkable. Now there might have been a decorous acquiescence on the part of the chief military authority in the views of the Viceroy without this hearty concurrence; and in that case the *Lahore Chronicle's* fable would have been only false; but it is ridiculous also, because it is proverbial that the two personages do generally view a great question in much the same light, and it is notorious that they do so with regard to this frontier question. It may be said that the Commander-in-Chief fully adopts Sir John Lawrence's State policy as to the proper method of treating the turbulent tribes, and that the Viceroy appreciates the wisdom of Sir W. Mansfield's plans for carrying that policy strategically into force.

It was hardly worth while to contradict a rumour which the *Lahore Chronicle* probably uttered, so to say, tentatively; but it *is* worth while to reflect and congratulate ourselves on the fact that the concord which has existed during the whole of this *regime* between the supreme head of the Government and his great military colleague has been a good fortune for the country. The recollection of the scandals regarding Lord Dalhousie and Sir Charles Napier may remind us that this good understanding is by no means a matter of course.

BOMBAY.

We believe it is the intention of the Commissioners now enquiring into the losses of the Bank of Bombay to leave for England by the mail of the 26th inst.

Mails will be closed at the General Post Office, Bombay, for Singapore and Hong Kong, per steamer "Thales" on the 5th instant at 4 P. M.

The total number of deaths registered during the past week was 238, being a decrease of 58 as compared with the preceding week, 124 below the mean of the corresponding period in the previous five years, and 42 less than the total of the week ending 27th August last year.

Telegraphic communication was yesterday reported right to Fao; the Turkish line was right to Constantinople; the Persian line was right to Tabreez; and the Egyptian line was right. The latest dates from Great Britain *via* Turkey and also *via* Russia were 31st August.

The October recess of the High Court, Appellate Side, will be from Wednesday the 14th October to Monday the 9th November 1868, both days inclusive. The Registrar's office will be open daily from 2 to 5 P.M., except on Saturdays, for the disposal of emergent business. The Court will sit on Wednesday, the 28th October 1868, for the disposal of criminal business.

We learn from the weather report for the Broach sub-collectorate for the fortnight ending 15th August, that there was a heavy fall of rain in all the talooks. Rice, jowaree and bajree were in a flourishing condition, and the cotton crop in the Broach talook had suffered a little through the excess of rain. In the villages situated on the sea coast, especially on the Dhadhur river, the crops were washed away.

The P. and O. Co.'s steamer "Columbian," Captain Curling, will sail to-day to China, with 919½ chests of Malwa opium, 783 bales of cotton, and the following passengers:—For Galle: Mr. J. G. Moberly. For Honkong: Mr. C. E. Sassoon.

A Hindu woman fell accidentally into a well at Parell yesterday, and was drowned.

A woman named Dori, who was admitted into the Jamsetjee Hospital on the 29th instant, on account of injuries she received by a wheel passing over her foot, died on Tuesday last. An inquest was held by the Coroner, and from the evidence of Dr. Lyon it seemed that death had probably arisen from exhaustion caused by gangrene. The inquest was adjourned until to-day.

Another inquest was held by Dr. Lumsdaine, yesterday, touching the death of Erachee Bhicajee. The deceased had left his house in company with his sister-in-law, for the Bombay and Baroda Railway station, leaving behind him a note to one of his brothers that he would not return home on account of threats and ill-treatment he had been receiving. The letter was read by the eldest brother, and the contents communicated to their father; and thereupon enquiries were made, and at 6 P.M. Erachee was drawn out dead from a well on the Esplanade. The jury returned a verdict that the deceased had committed suicide.

A man named Tuluckchund Goolabchund was on Wednesday last committed by Mr. Nana Morojee to stand his trial at the ensuing Criminal Sessions of the High Court for cheating and criminal breach of trust in respect of some gold received by him from one Narrandass Moolchund. It seems that the prisoner went to the shop of the complainant on the 11th of August and prevailed upon him to deliver up 173¼ tolas of gold, to show the same to one of his customers, and promised to return him either the article or its equivalent in money. He did not again make his appearance, and in consequence was *sought out and apprehended by the police.*

Yesterday a case came before Mr. Connon in the Fort Police Court, which is certainly worth the attention of all amateur money-makers. The story told by the complainant, Surajmul Govindram, was to the following effect:—

The informant while passing the Copper Smith street was met by a man Surajban, and asked where he was going. He replied that he had some cotton for sale and that he was in search of a purchaser, whereupon Surajban asked him to follow him as he knew one. Complainant was taken to a house near the Moombadevie temple, where he found three men sitting down, namely, Rampursad, Kulla Syed, and Shewnarrayen. At first Rampursad talked upon different subjects, and at last asked Surajmul to give him a ten rupee note, out of which he would extract one more of the equal value. Surajmul gave one; he then placed the same under a white paper, covered it with a glass, and next passed the preparation over a fire; and in this way he took out two as promised, asking complainant to come the next day with another note for Rs. 500. Surajmul went the next day with a note for Rs. 500, and handed it over to Rampursad. The note was new, and Rampursad said that he could not play his magic with it on that account, and that he would get in exchange an old one. He made Surajmul sit down and went away, but late in the evening (26th August) there were no signs of Rampursad's returning. On the 28th August he was found in the Debtor's Jail by Surajmul; he asked him a further sum of money Rs. 50, which was given on a promise to return the whole amount of Rs. 550. Defendant next day denied all knowledge of the matter, and complainant therefore charged him with cheating.

The Magistrate granted a summons against the imprisoned so-called magician.

The fall of rain at Matheran up to 9 a.m. on the 17th August was 391 inches; at Malcolm Pett, Mahabuleshwar, it was 209 inches 65 cents.

At the close of last week the value of silver ready for coinage at the Bombay Mint was Rs. 26,58,639—the value of the silver not assayed being Rs. 15,000. Of the total 26 lakhs belonged to the Currency Department, leaving a balance of Rs. 73,639.

The total value of currency notes of the Bombay circle, in circulation on the 31st ult., was Rs. 4,40,83,700, made up as follows:—of Rs. 10 value, Rs. 27,67,770; of Rs. 20 value, Rs. 21,37,880; of Rs. 50 value Rs. 23,52,450; of Rs. 100 value, Rs. 84,13,100; of Rs. 500 value, Rs. 20,86,500; of Rs. 1,000 value, Rs. 2,63,46,000.

A correspondent says—"There have been lately two fatal cases of cholera among the European community at Egutpoora. Mrs. Hartley, the wife of one of the railway employes, was the first of the victims. She had not been many weeks in the country. The other was Mr. Richard Jenkyn, foreman blacksmith, who died after a few hours' illness on Tuesday evening. He was buried on the following morning by the Rev. C. Gilder, who afterwards preached to a full church on the resurrection and the necessity of preparing for death. Several English-speaking Parsees were among the audience."

THE FATAL ACCIDENT AT CHINCH BUNDER.

At the Coroner's inquest held before Dr. Lumsdaine, late on Wednesday afternoon, concerning the deaths of the five persons whose bodies had been recovered from the ruins of the house in Chinch Bunder, it was stated that their names were Kesewjee Mooljee, Bhicoo Gopall, Succaram Krishnajee, Kassiram Damodhur, and Mansing Ghunsham.

Mr. Russel Aitken deposed—I am Executive Engineer to the Municipality. The fall of the building, which came to the ground between 11 and 12 o'clock this (Wednesday) morning, and caused the deaths of the men, was occasioned solely by overloading the upper floors with grain, flour, &c. From the sizes, &c., of the timber, I conceive it can never have been meant to sustain so great a weight as was put upon it, and there can be no doubt but the owners were to blame in putting so great a load upon so weak a structure.

The inquest resumed by Dr. Lumsdaine yesterday morning.

Mowjee Mote said—I am a cotton muccadum in the employ of Morarjee Bhimjee. I know the house No. 103 in Chinch Bunder Third street. It belongs to one Narayen Bhimjee, who is now absent from Bombay. By his authority I let the house for two months to Ragoojee Nuthoo as a godown. He took possession 13 days ago. The house was built between 4 and 5 years ago. All the materials were new. The rent is about about Rs. 50 per month. In the agreement with Ragoojee Nuthoo for the renting of the house there appears the name of Dhosa Doongersee, and I hold both of them responsible for the rent. They are both grain dealers. Their transactions are large. Four or five days ago I went to the house; then there was not very much grain therein, but it was being brought daily. I have had considerable experience in the storing of goods. In storing goods allowance should be made for their settling. The house was originally built as a godown, and has been occupied as such. I have said I went to the house a few days before, I then saw the deceased Keshewjee Mooljee and his labourers. I cautioned him as to the storage of the grain, and he replied, "Never mind, I shall not cause you any damage."

Dungersey Nursu said—I am a labourer, and live at Chinch Bunder. Yesterday morning between 11 and 12 o'clock I went to the house No. 103 Church Bunder third street, to procure a sample of grain. Suddenly I heard a cracking noise, as if the place was falling, and at once it did fall. I immediately made for the door, and escaped with very slight injury. In the same room as I was in there was one other man, and he too tried to escape. I was in a ground floor room where bags of barley were piled up some 8 or 10 feet high; about one third of the room was empty. I had been to this same house on a similar errand some few days before, and then saw the same man who, with me, had tried to escape. I think he was the owner of the grain.

Jeeta Kattow was next examined, and said—I am a clerk in the employ of Ragoojee Nuthoo. For the last 14 or 15 days I have been sending grain from Bhow Russool Bunder to the house No. 103 in Chinch Bunder Third street on account of the deceased Keshewjee Mooljee up to noon yesterday. I had sent about 14,000 bags, each bag weighing about 75 lbs.

The verdict the jury returned was as follows:—"That Keshewjee Mooljee, Bhicoo Gopall, Succaram Krishnajee, Kassiram Damodhur, and Mansing Ghunsham were killed by the falling in of a house. That the house fell solely from being over-weighted with grain, and that the responsibility of over-weighting rested with the deceased Keshewjee Mooljee."

CORRESPONDENCE.

THE BOMBAY CATHEDRAL CHOIR COMMITTEE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—I am one of several who have been selected by a circular of the Choir Committee of the Cathedral for the honour of subscribing to a guarantee fund, to meet the expenses of obtaining from England and paying a professional organist.

The salary to be paid, say Rs. 400 as the circular states, perhaps not too high to induce a professional gentleman to accept the offer, but it seems to me a large amount to obtain monthly from the congregation for one purpose. We have been hitherto well served by gentlemen amateurs; and the organ is so ably performed by the present honorary organist, that I think I am expressing only the opinion of a large number of the congregation when I say that little would be gained by taking the course the Choir Committee have recommended. Such services as Mr. Mull is rendering so effectively and so heartily, are all that the congregation could desire, and I know this is the testimony of some good musicians.

But as regards the general subscription sought for, let it be obtained and devoted to liquidating an obligation which I have only recently heard of with some surprise. I enclose my card.—I am, &c., A LAYMAN.

Bombay, 3rd September 1868.

The Author of the Competition Wallah—Mr. Trevelyan is succeeding so well in the Border Burghs, that Lord Russell has thought it necessary to interfere on behalf of his brother-in-law and late private secretary, Mr. G. Elliot, and has written to Sir Charles Trevelyan to endeavour to persuade him to endeavour to persuade his son to retire. This more zealous than discreet interference of the late Prime Minister has not been successful, and seems to have embittered the contest. Mr. Elliot himself has, at public meeting in Selkirk, thrown his protector over, saying that Lord Russell wrote without his knowledge, and that he "exceedingly regretted" the proceeding when he came to hear of it. "I felt," said Mr. Elliot, "that his doing so might be looked upon as putting Mr Trevelyan in an unfair position, and as interfering with the free choice of the constituency. (Applause.) It was, therefore, to me a matter of extreme annoyance that anything of the kind should have been done, and of this I informed Mr. Trevelyan before anything had been heard of it in these burghs.—*Pall Mall Gazette.*

BOMBAY BANK COMMISSION.

TWENTY-SECOND DAY: WEDNESDAY, SEPTEMBER 2.

We yesterday published the evidence given by Mr. Norman before the Commission on Wednesday. The following is the additional evidence taken.

Mr. Cassinath Bappoo deposed—I took charge of the register securities lodged with the Bank of Bombay. I remember of some securities being deposited at the time when the overdraft was allowed to the Asiatic Bank on 14th May 1864. Q. Well, why were they not entered in the register book?—A. Some securities in the shape of bills on different banks were given as security to the chief officer of the security department, Mr. Critchett, and he did not give me any instructions to enter them in the ledger in which the securities taken on advances were entered. Q. You entered all securities, did you not, in the ledger?—A. Under the orders of the chief officer. Q. But you entered them as a matter of course, unless you had orders not to do so, did you not?—A. Yes. Q. Well, what orders had you in respect to those securities?—A. I had no orders at all. Q. Had Mr. Critchett?—A. I don't know if Mr. Critchett had orders from Mr. Robertson. Q. But were not all securities entered in that book?—A. Yes. Q. Well, why did you omit to enter these?—A. I had no instructions from my superiors to do so. Q. Do you mean to say you received no orders not to enter them?—A. I had no orders to enter the securities of the Asiatic Bank in the ledger in which securities taken on advances are always entered. Q. Did Mr. Critchett tell you there was to be no entry of these?—A. He never spoke to me about them. Q. Do you know whether Mr. Critchett had received any orders about them?—A. I don't know, sir. Q. Can you give us any reason why these securities were not entered?—A. I cannot give you any particular reason. Q. Can you give me any reason? I don't know what you mean by "particular" reason.—A. I cannot give you any reason for it. Q. When bills were deposited as security, would it have been right to enter them in that book?—A. I don't know anything of that; I was only acting under the instructions of my superiors. Q. But you have had some experience, having kept that book always. You know that it was usual to do so. Supposing mere bills had been lodged as security, would you in the ordinary course of business have entered them in that book?—A. As a security they should have been entered—Q. Then you are not able to give us any explanation?—A. No. Q. Can you remember what securities were deposited on 14th or 15th May?—A. Bills upon the different banks. Q. Very good securities then?—A. Yes; bills upon the Chartered Bank were very good security. Q. Were there bills upon the Oriental Bank, the Commercial Bank, and the Chartered Mercantile?—A. There were bills on the Chartered and Commercial; I do not know whether there were any upon the Oriental.—Q. Now, what did you do with these securities: you took charge of them, I suppose?—A. Some bills were in the charge of Mr. Critchett, and Mr. Robertson used to give some bills to me, which I used to hand to Mr. Critchett, my superior, that he might keep them in his possession. Q. Are you able to tell us anything as to the amount of these securities?—A. As there is no proper record I cannot recollect. Q. Do you know of any list being made?—A. Mr. Critchett used to make out the list himself. Q. Do you remember any securities being deposited at any other time before 15th May 1865?—A. I don't know. I only recollect the bills being received. That is all. Q. Do you remember anything of these bills or any of them being withdrawn?—A. I recollect this much, that upon the due date the accountant or some assistant of the Asiatic Bank used to come to the Bank of Bombay and take the bill for realisation, and that it was given by Mr. Critchett through instructions either from Mr. Robertson or Mr. Maclean, who was then accountant. Q. But what were their instructions?—A. The instructions to me were, "give up the bill." Q. Were these instructions verbal or in writing.—A. Generally verbal instructions were given. Q. And so securities lodged in the Bank of Bombay were given up on verbal instructions from Mr. Robertson. Is that so? Are you quite sure?—A. Yes, upon verbal instructions either from Mr. Robertson or Mr. Maclean. Q. Now, might it not have been that these bills were handed to the officer of the Asiatic Bank for the purpose of realisation, and then that the money obtained from them might be brought back to the Bank of Bombay?—A. That may have been the understanding between Mr. Robertson and the agent of the Asiatic Bank. Q. Do you know anything of that yourself?—A. No, sir. Q. Now, you must know a little more about this. Being an experienced man, you must really know what passed about these securities, and tell us a little more than you have told as yet. What was the real transaction about these securities?—A. I do not know anything more than I have explained to you—that they were given in charge of Mr. Critchett, and that they were given up at due date by myself upon instructions either from Mr. Robertson or Mr. Maclean.—Q. They were always given up at due date?—A. Yes. Q. Do you remember securities being given to you by Mr. Critchett on any other occasion to be kept without being entered in that book?—A. In the case of the City Bank I recollect they were allowed some overdrafts, and that they handed in shares of the Elphinstone Land and Press Company and of the Back Bay Company. These were kept in the same way, without being entered in this book?—Q. You are not able to give us any explanation of it beyond the mere fact?—A. No, sir. Q. Do you know anybody who can?—A. No. Q. Is Mr. Critchett here?—A. No; he has gone home. Q. Can you tell us whether, in the majority of instances, or in all the cases, the money really did come back to the bank?—A. It was not my duty to look. Q. You do not know then.—A. No. Major Innes—What is that book called? (pointing to a book lying on the table before the witness.)—A. This is the book in which all the security taken by the bank against advances is entered. Q. All securities?—A. Yes. Q. Does that book show all the shares?—A. Yes. Q. Does it show any securities except shares?—A. There are some title deeds also on some pages. (After looking through the book)—There is a book subsequent to this one in which title-deeds were entered.—Q. Were such bills as you referred to ever entered in that book?—A. No. Q. Then why do you say these bills should have been entered?—A. As securities they should have been entered. Q. Were any bills taken as security ever entered in that book? A.—No. Q. Then why should these bills have been entered. Other bills were taken as security before.—A. Yes, in the case of the Bank of Hindustan. Q. Well, where were they entered as securities?—A. They were kept in the same way. Q. Then what makes you say these bills should have been entered here?—A. It is my own opinion that all the securities taken by the bank should have been entered in the security book. Q. In what book were the bills taken as securities ever entered?—A. I do not know. Q. Who will know then?—A. Mr. Critchett, who had charge of the department. Q. Will any one else know?—A. Mr. Robertson. Q. Any one else?—A. Mr. Rodgie. Q. But you distinctly say that bills taken as security never were entered in that book?—A. No. Q. And that therefore it was not a departure from the rule of the bank if these bills were not entered in the book kept by you?—A. Yes.

Mr. C. A. Beyts, share-broker deposed—I have been a share-broker since the 1st July 1864. President—You begun business then, on a very stirring occasion, for upon that day the Back Bay shares were allotted. Can you tell us the price of Back Bay shares on that day?—A. I began business as an exchange-broker. Q. Do you mean you had begun business as an exchange-broker before that day?—A. No, I begun business as an exchange-broker on that day, and for two months after I had no sales in Back Bay shares. Q. When did you begin sales in Back Bay shares?—A. On the 15th September 1864. I cannot tell you what was the price of the shares on the second issue of Back Bay shares on the day of the issue. The price of Frere Land and Reclamation Company's shares on the day of the allotment was about Rs. 8,500 premium. When the Surat Bank shares were allotted in December 1864 they were about sixty per cent. premium. Rs. 250 was the nominal amount of the shares, of which Rs. 100 were paid up. The percentage is always reckoned upon the nominal value of the share. I do not know what was the price of Asiatic Bank shares before the day of the allotment in March 1865? The price of the shares in the second issue, when they were allotted, was about 125 per cent. Bombay Shipping Company's shares were allotted in 1863. The allotment of the Mazagon Reclamation Company's shares took place in October 1864. They were at a premium of from Rs. 9,500 to Rs. 10,000. The United Victoria and Colaba Company's shares allotment took place on the 28th May 1865; but the shares in that company were sold in the market long before the allotments were out at Rs. 9,500 per share premium. They were at about the same premium when they were allotted. The Port Canning Company's shares sent round here for allotment upon the 7th February 1865 were at a premium of Rs. 9,000, and in a few days went up to Rs. 12,000. The Asiatic Trading Company's shares were not in the market, as they were not transferable. I do not remember when the Iron Shipping Company was started. I cannot remember what the shares of that company were selling at at the end of 1864. The Bombay Coast and River Steam Navigation Company was started about the same time; I do not remember the date. After being asked about several other companies, about which he did not know, the witness was asked did not the price of all shares rise very much?—A. I can tell you the price by referring to the *Times of India* file, for I supplied the lists published in that paper. Q. Do so, if the file is here. Did not all shares very much rise in value shortly after the panic in May 1865?—A. They rose gradually. Q. And towards the close of the year they rose to a comparatively high price. Just take the prices on the 1st September, than on the 1st October, and on the 1st November 1865. A. Commercial Bank shares on the 1st September were at 28 per cent. premium; on the 1st October thirty-three per cent.; on the 1st November thirty-two per cent. Mr. Melvill. What was paid upon the Commercial Bank shares?—A. Rs. 250. President—Then on the 1st December?—A. Twenty-five per cent.—President. Then the shares in the Commercial Bank had gone down again; well, just look at the price on the 1st August?—A. There is no quotation here on that date, but on the 7th August the shares were at four per cent. discount. President—Then it would have been a prudent thing for persons holding securities at the end of September or the beginning of October to realise?—A. Yes. Q. Did things improve after that?—A. No, they gradually got worse.—Q. Well, I will not take you through all these transactions, but as a general observation all shares rose about the end of September or beginning of October, and fell off afterwards?—A. Yes.—Q. May we take the share list of the *Times of India* or the *Bombay Gazette* as being correct?—A. I can answer for the *Times of India*. Q. You furnish the lists to it?—A. Yes. Q. And you can say that they are accurate? A. Yes, generally accurate. Q. You believe that persons in Bombay are in the habit of referring to these lists for their own guidance?—A. Yes, they are. Q. You report from day to day from actual transactions?—A. Yes, and from enquiries.

Mr. Merwanjee Rustomjee next deposed—I am a share-broker, and began business in 1862. I cannot tell when Back Bay shares were first cited in the money market before allotment, but I find that the first sale I have in my book was on 20th July. President—I particularly wanted the price at allotment, and thought you would be able to tell me.—A. I can guess that it was about Rs. 10,000. President—A guess! But

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do you speak from memory?—A. Yes, from memory. Q. That was an allotment?—A. Yes. Q. Were they at any price in the market before allotment?—A. I don't remember. Q. Well, now, what was the price of Back Bay shares at the second issue in September 1864?—A. I have not got that. Q. The Frere Land and Reclamation Company: what was their price on the day of allotment, 6th December 1864, or 8th December, as the last witness said?—A. Rs. 7,000 premium on the 8th December 1864. I don't remember when the Surat shares were allotted. I have no transactions in December 1864, and it would take some time to tell when my first transaction was. Q. The Asiatic Bank: what was the price at the second issue? Witness—At what date? President—I don't know the date. I want to get it, but the books are all at home and we can't get them. Witness—On the 17th March 1865 I have a sale of 15 at 136 premium. There is no mention whether these were second issue; they must be old shares. On 21st I have 25 at 125½; these must have been old shares too. President—If you don't give it me at the time of allotment I don't care for it afterwards.—A. I don't know the time of allotment. President—Just look at February 1865; I find the allotment of the second issue of the Asiatic was at that time. Witness—I have none at that time. Q. The Surat Bank shares on 7th February?—A. They were at 31½ premium. President—Bombay Shipping Company, on 30th July 1864?—A. I have not my books here for 1863, because the summons said 1864 and 1865. Q. Mazagon Reclamation Company, October 1864?—A. I can tell you for November; I have nothing before that. On 16th November they were at Rs. 6,750 premium. Q. United Victoria and Colaba Company, on 28th January 1865, at allotment?—A. On 2nd March 1865 they were at Rs. 3,900 premium. On 21st February they were Rs. 4,400 premium, so that they had gone down. On 2nd February 1865 Port Canning shares were at Rs. 9,500 premium. Q. Do you know anything about the Iron Ship Company? When was that established?—A. I think it was the second Shipping Company started. It was in 1864, but I cannot say the exact date. That was considered a substantial company when it started. It has gone into liquidation since, but that is on account of others having started. The price of shares I would guess at Rs. 3,000 premium; I have no certain knowledge, but from memory I should say Rs. 2,000 or Rs. 3,000 premium. I don't know when the Bombay Coast and River S. N. Company was started. I have sold 40 shares of the Bombay Gas Company. That is a London Company, I don't think you could get their share books here. The Bombay Bonded Warehouse Company was started by Brice and Co. When it was started it was considered a substantial company. There was Rs 2,000 paid upon each share. I don't know when the allotments were made. I suppose you could get the allotment books at Brice and Company's. I don't know when the Western India Hotel Company was started. It was about the end of 1864. I should think you would get the books of that Company at Nicol & Co.'s. The Veterinary and Livery Stables Company was started under good direction in 1864. I don't know exactly where you would get the allotment books of that company, but you might find them with Messrs. Ritchie, Steuart, & Co. I think the Joint Stock Corporation had to do with the Goa Coffee Company. I don't think the Goa Coffee Company was a substantial one. It had been established about 1865. I don't know anything about it. Mr. Melvill—What were the Port Canning shares at about 1st October 1865?—A. I don't know.

Mr. Heerjibhoy Merwanjee Wadia deposed—I was a member of the firm of Merwanjee Dossabhoy Wadia & Co. That firm obtained a discount from the Bank of Bombay on 26th Feb. 1865 for 1 lakh, and another on 23rd May 1865 for 3 lakhs, out of which the 1 lakh was paid. Then there was another loan of 1 lakh on 9th June 1865, and that was renewed on 17th March 1866. The first loan was not secured. My brother Dossabhoy, the senior member of the firm, negotiated that loan. I believe he generally used to write a note to the secretary and receive a reply whether the loan was granted or not. The firm had been a good customer of the Bank of Bombay, and I don't believe there was any recommendation with respect to that loan of 1 lakh. We obtained that for the general business purposes of the firm, not to buy shares or to pay particular debts of any particular person. As to the other loan, that of 3 lakhs, it was obtained to pay Rs. 1,45,000 due to the Bank of Bombay and leave a balance for the general purposes of the firm. We gave security of landed property on that occasion. Q. Had you any difficulty about the bank's accepting that landed property as security?—A. The firm wrote a letter to the Bank of Bombay, stating that we were indebted to them Rs. 1,45,000 and had other pressing demands, and requesting 4 lakhs. This application, I believe, was laid before the directors, and we received the reply that they would give us 3 lakhs. President—Yes, that is quite true, with that you paid off 1 lakh?—A. Yes, the 1 lakh of the preceding loan, and Rs. 45,000 of mercantile bills accepted by the firm. Q. Has that property been returned to you or sold by the bank?—A. It has been sold by the bank. Q. Well, was there any security taken on the other loan of 9th June 1865?—A. Yes, a landed property at Parell. Q. Then how is it there has been such a loss as Rs. 2,10,685?—A. On account of the great depreciation of landed property in Bombay. Q. When was the property sold?—A. Three or four months after that. Q. And landed property has greatly depreciated?—A. Very greatly, indeed. Q. It has not depreciated, has it, to less than it was before 1864?—A. I think in some instances it has depreciated to below that. Q. Do you think so?—A. Yes. Q. Then why are bungalows on Malabar Hill letting at a higher rent than when I lived there in 1862-5?—A. On account of the healthy locality, but I know bungalows in other parts which do not fetch half as much as before. Q. Have you ever been pressed to pay this balance?—A. These loans were obtained on the understanding that they were to be renewed up to twelve months. Q. With whom did you enter into that agreement?—A. In the application to the bank that was mentioned. President—Yes, but it was anticipated that they should run on over twelve months. The minute says "The bank's solicitor being satisfied with the security offered and the former loan being paid up, the loan may be granted for three months, with renewal at the end of that time if agreed." But there is no mention of a year. Was that understood?—A. In our application twelve months was mentioned. Q. And that was not refused you?—A. It was not refused, for that was the understanding on which the loan was obtained, because we could not have sold the property in so short a time so as to recoup the bank. Q. Was that the usual practice of the Bank of Bombay—to grant a loan for twelve months?—A. I believe it was for the purpose of supporting all old-established firms. Q. Had you any business connection with Mr. Robertson?—A. None. Q. Or any of the directors?—A. None.

On the resuming of the Commission after the midday adjournment.

Mr. Merwanjee Rustomjee stepped into the box and stated that in speaking of the Goa Coffee Company being in connection with the Bombay Joint Stock Corporation he had been mistaken, and he now stated that the Goa Coffee Company was started by Messrs. Graham & Co.

Mr. J. G. Tyndall, a partner of the firm of Nicol & Co., who had been one of the auditors of the Bank of Bombay for the two half years in 1865, was then examined. President—We will first speak as to the first half-year in 1865. I suppose you examined the accounts pretty carefully?—A. Yes. President—I have your report for that half-year before me. Did you ascertain the value of shares deposited?—A. No, that was not considered part of the duty of the auditors. Q. Did you seek to do so? A. Attention was drawn to the fact that the auditors had not made any valuation, and I believe it was discussed afterwards at the board meeting; and the result was the appointment of an independant committee to value the shares, which they did. President—I am talking now of the first half year—Witness—I really cannot say which half year this was in, but certainly I remember attention being drawn to the fact that we had not valued the shares. Q. From that I suppose you had proposed to do so?—A. We said we were willing to do so, but it did not seem to be considered one of the duties of the auditors. Q. Who objected?—A. There was no objection Q. Well, who said he did not consider it part of the duty of the auditors?—A. I think it was mentioned by us to the officials of the bank when we were going on with the audit. Q. What officials?—A. There were several of the officials attending us during our audit—Mr. Robertson, Mr. Rodgie, and several others. Q. Did you see any of the directors of the bank?—A. The chairman was in and out continually during the time our audit was going on. Q. The chairman at that time was Mr. Hannay?—A. Yes. Q. Did he object?—A. There was no objection. It was given merely as a suggestion by us, and I believe the suggestion led to the valuation by this independent committee afterwards. Q. Did you ascertain the value of promissory notes given with reference to the standing and respectability of the persons who gave them?—A. We merely certified that such and such promissory notes had been laid before us. You will find it so stated in our reports. President—the report says—"The local bills were examined and found correctly recorded. Those which were overdue were not all submitted to us, as a few were in the hands of the solicitor to the Bank for recovery, but they have been included in the statement under the head of past due bills, which sufficiently serves to bring them into notice." Will you kindly point out where that is shown in your statement?—A. It is not in the statement as published, but you will find it so. The past due bills were separated from bills discounted in the balance sheet signed by us. Q. Then there was some other statement, and you gave this one to the public? A. No. The items are separately stated. President—There was a separate statement in which these items were separately mentioned then; but here they don't appear. A. No, they are not separated there. They were separated in the balance sheet signed by us. Q. Then if you did not ascertain what was the value of these shares deposited or what the value the promissory notes represented, how did you make up the profit and loss account? You relied simply, I suppose, upon the profit and loss and debts irrecoverable as stated by the directors?—A. The profit is independent of that. President—But I am talking of this. I want to know whether you carried to profit and loss the Rs. 4,83,000 which at the meeting was carried to profit and loss as irrecoverable. A. There was on one occasion 4 lakhs carried to the debit of profit and loss from past due bills. On the first occasion I do not think anything was carried over for past due bills so far as my memory serves me. Q. Well, but on the second occasion?—A. Yes, there was Rs. 4,83,000 on that occasion. Q. Then for that you must have taken the word of the directors themselves?—A. We merely certified to having the different documents held as security laid by the bank before us and that they were in order. That was the only certificate we granted. President—What you said was:—"Government bills and share certificates held on advances; these we have carefully compared with the books in which they are recorded, and are satisfied as to their correctness. With regard to the Government securities and shares certificates held against advances, and the past due bills, we are satisfied that every possible care has been taken for the protection of the interests of the Bank. We have also minutely examined the "Balance Sheet" and "Profit and Loss Account," including the accounts of the various branches, and are satisfied that the statement of affairs laid before us represents the true position of the Bank." Witness—Yes. President—Before you made that statement you ought to have gone into the particulars, ought you not?—A. With reference to the wording of that certificate is was more in consequence of the judgment which had been given some time previously with regard to some Back Bay shares that had not been transferred. There had been a good deal of talk and writing in the newspapers with reference to these shares in consequence of a judgment given by Mr. Justice Anstey, and the result was that when we came at the end of the half year to examine the securities held, we were careful to see particularly that the shares were transferred to the officers of the bank. Q. You only used it in that sense?—A. Yes in that sense. Q. That specially refers to the certificates?—A. Yes. President. It might have been taken that you entered into the merits of it. You presumed in fact that all the sums stated as lent upon certain securities were valuable? A. Yes, certainly. Q. You did not enter into the question as to the real valuation of them?—A. No. We made no valuation of the securities held by the bank. Q. Did it occur to you to enquire how long these promissory notes had been outstanding and how often they had been renewed?—A. They were laid before us as they were and we saw the date of all outstanding ones. Sometimes sums had been received on account, and the amounts were marked on the back of the bills. Q. Was your attention called to repeated renewals of certain bills.—A. Yes; we were aware that there were bills which had been repeatedly renewed. Q. Now are you aware that a charge has been made against the authorities of the Bank of Bombay that they paid this dividend at the end of 1865 out of capital?—A. I am not aware of any charge of that kind. President—Well, I will tell you that there has been such a charge made in a pamphlet and I just want to put you through the figures there. Now what is the profit?—Witness—I should say I have not read this charge against the directors of the bank. I have merely heard it spoken of. President—I just want to call your attention to the subject. You have got sufficient papers before you to answer about the figures, I have no doubt. What was the profit made up to at the end of June 1865?—A. The abstract I have only shows the profit for the whole year, not for the two half years. Q. Cannot you find it out from the half-yearly reports?—A. Yes, I have it here. Q. Well, what was the profit made up to the end of June?—A. Rs. 19,82,085. Q. And there was no dividend declared?—A. No. Q. What was the balance of the reserve fund at that date?—A. Rs. 7,53,084. President—No, no: That is the balance of the reserve fund at 31st December 1864?—A. The balance of reserve fund would then be Rs. 10,56,983. There is in the balance sheet an entry of profit on the sale of premises occupied by the bank in Rampart Row, Rs. 3,03,899, and that, added to the Rs. 7,53,084 which was the balance at the end of the former half year, forms I suppose the reserve fund for the half year. President—Rs. 10,56,983. Witness.—Yes, that is the exact sum. Q. Now, what was the profit made up to December 1865, the next half year?—A. It is not separated. The total profit is Rs. 30,98,085. President—Then adding these three sums, the profit for the first half year, the balance of reserve fund, and profit made to the end of the second half-year, gives Rs. 41,24,950. Witness.—Yes. Q. Well now, on the other hand the dividend declared at the end of 1865 was, I think, Rs. 8,36,000?—A. Yes. Q. And there was written off to profit and loss at the same time, Rs. 4,83,000?—A. Yes. Q. And adding these we get Rs. 13,19,000?—A. I fancy so. President—Well, taking Rs. 13,19,000 from the Rs 41,24,950 leaves Rs 28,05,950 as a balance or surplus for the profits of the year. Witness—This audit was dated 1st February, and these sums may have been written off afterwards. President—It was written off at the very meeting at which your audit was approved off. Then that really is the way the account stands—Rs. 28,05,000 for profit besides the capital?—A. Yes, precisely. This sum was written off after the balance sheet was signed by us. Q. However clear it may be therefore that the dividend was not paid out of capital, I suppose there can be no doubt there is another grave question still remaining—namely, whether it was a wise or prudent thing to pay that dividend, considering the way in which the capital was invested?—A. I should say it was unquestionably prudent under the circumstances. Q. But you can hardly say so unless you knew how the property was invested?—A. Taking the valuation of the previous August, and looking at the state of affairs in Bombay, I should say it was prudent. In May or June 1865 the price of cotton in Liverpool was down I should think to 11d. per pound, whereas in September it was at 17d. or 18d. per pound, and that would increase the value of the securities; and several large estates were in liquidation then, which estates owed considerable sums to the Bank of Bombay. These circumstances were taken into consideration at the time. President—That does not answer the question. Even though the dividend was paid out of profits, the question still remains whether it was wise or prudent. Witness—Looking at the light we had in those days, I should have said it was quite prudent. Q. Have you anything to tell us about the mode in which these audits were conducted? A. Our certificates, I think, speak for themselves. We were acting very much upon precedent, and we were very careful to see that all we certified was perfectly correct. When I was elected auditor to the Bank of Bombay Mr. Ranken, who had audited the books on several occasions before, showed me the routine which had been previously followed, and we saw the old reports. In fact I had known pretty well what the duties were when I accepted the post. President—In the report of the auditors presented to the shareholders you say—"Those bills which were overdue were not all submitted to us, as a few were in the hands of the solicitor to the bank for recovery, but they have been included in the statement under the head past due bills, which sufficiently serves to bring them into notice." I think that was an unfortunate statement, because the statement in which they were entered is not the one laid before the shareholders. Witness—That was a matter for the executive of the bank. When we signed that report we expected that that statement showing the items separately, would be laid before the shareholders. President—Then you go on to say—"In reference to sundry share certificates in the hands of the bank, we are satisfied that many, of considerable value in all, instead of having formed the basis of fresh loans, were merely acquired by the bank as further collateral security for previous advances." Now, how came you to make that statement?—Did you go into the matter?—A. We found in going on with the audit that some loans had been granted on certain securities which had depreciated in value, and the bank had been able to acquire additional security as collateral security against these loans. Q. You found in fact that loans had been advanced on the mere promissory notes of the parties borrowing?—A. A good many were. Q. And that shares were taken afterwards as collateral securities on those promissory notes?—A. Exactly. Q. Now do you think your audit exactly conveyed that idea to the shareholders?—A. That report was in the hands of the shareholders, and they were at liberty to make any enquiries about it at the annual meeting of the shareholders; and I may mention in passing that I was very much surprised when the meeting took place that the amount of the past due bills was not asked by a single shareholder. I think you will find that we specially alluded to past due bills as a separate item, but no shareholder asked what the amount was. President—There was nothing to excite their alarm, because the amount did not appear. Witness—It did appear in our statement. President—I perfectly admit that it did appear in the statement laid before the directors. Witness—This statement was also laid before the shareholders. Q. Well, were the past due bills referred to there?—A. Yes, in our report. Q. But where are they referred to in this statement?—A. Well, why did not the shareholders ask the amount? They were clearly given to understand from our report that these bills were a separate item, and yet they never asked anything about them. If any shareholder had asked the amount at the meeting, they would have been answered at once. President—I daresay they would; but you know very well what shareholders' meetings are. The shareholders seldom do ask. Major Innes—Did you say the dividend was in your opinion a prudent measure. A. I say I considered that it was quite justifiable. Q. What are dividends usually paid out of?—A. From the profit of the year. Q. But they do not usually trench on the reserve?—A. Well, there are occasions when you may do so. There are circumstances in which it would be quite admissible to do so. Q. Was it so in this case?—A. Yes. Major Innes—The profits for the year amounted to about 30 lakhs of rupees and the estimated loss to the Bank in August was about the same. Then out of what was this dividend paid?—A. You forget the reserve, sir. Major Innes—This is entirely out of the reserve. Witness—I beg your pardon sir. The reserve in any case goes against the loss; that is the object of the reserve. Major Innes—The profits of the year have been nearly swallowed up in the loss, and you still think a dividend was a prudent measure. Witness—I think it was quite justifiable in the circumstances. Major Innes—My next question is—in examining this account, how are overdrafts on the current deposit accounts shown?—Would they be shown as overdrafts as swelling the outstandings, or would they be shown as deductions of the deposits? Witness—Under what item do they come? Major Innes—That is just what I am asking. Witness—I do not recollect such an item coming under my notice. Major Innes—You do not remember seeing an item overdrafts?—A. No, I do not recollect any such item. Major Innes—But still on what side would you allow it to stand? Would it go to reduce the deposits or to increase the outstandings?—A. I should say to increase the outstandings.

Mr. C. E. Benn, manager of the London, Asiatic, and American Company. President—I believe you were an auditor of the Bank of Bombay for the last half year in 1865?—A. Yes. I was then and subsequently. Q. I suppose you examined these accounts carefully?—A. Yes, as carefully as I could. Q. I suppose you are aware of the charge which has been made against the directors of having paid a dividend of Rs. 8,36,000 at the end of the half year out of the capital of the bank?—A. I have heard so just now. Q. Is that true?—A. I do not think it is at all true. Q. Perhaps you will kindly tell us the history of the profit made up to the end of the half year. No dividend was declared at the end of that year?—A. So it appears. Q. What was the balance of reserve fund in June 1865?—A. The statement of profit and loss for that year I see is put down, inclusive of profits, at Rs. 30,39,000. The profit amounts to Rs. 10,56,993. Q. What was the profit made up to the end of December 1865. A. The total profit inclusive of reserve fund?—A. No, the profit for that half year. A. It would be the difference between Rs. 41,24,950 and Rs. 30,39,000—Rs. 10,85,000. Q. Well, what is the sum total of the profits and the balance of the reserve fund?—A. Rs. 41,24,950. President—That is right. Will that show the profit in addition to the capital whatever that capital may be?—A. Yes. Q. Well, now the dividend was Rs. 8,36,000?—A. Yes. Q. And do you happen to know whether the profit and loss written off was Rs. 4,83,000. A. I believe it was. Q. Well, these two sums the profit and loss for debts irrecoverable, and the Rs. 8,36,000 for dividend, make together Rs. 13,19,000?—A. Yes. Q. Well, taking that from the Rs. 41,24,000 leaves Rs. 28,05,000 as the balance of profit for that year?—A. Yes. Q. Well now, although there was a balance to profit in that year, and the dividend was really paid out of profit, yet considering the state of the investments of the capital at that time do you think the declaring of a dividend was a prudent thing?—A. I think it was justifiable and prudent. Q. Perhaps you are hardly in a position to judge as to capital?—A. I think I am in a position to judge. Q. Well, did you ascertain the value of the shares deposited as security for loans?—A. No, I did not ascertain the value of those shares, but I read the report which had been made I think at the meeting in August 1865, when estimating things at their worst the probable losses were estimated at 30 lakhs, but between that day and the end of the year there was so much improvement in Bombay in the value of different securities and dividends to be got from insolvent estates that I consider the probable loss would diminish by three-fourths certainly as far as I could judge. I made no official valuation, but I made a rough estimate. Q. Did you endeavour to make any estimate as to the value of the shares?—A. Not at that time; not at the end of the year. Q. Did you make any estimate as to the value of the promissory notes given?—A. No, I should not have considered myself as well able to value these as the directors themselves. Q. Then if that was so, you were hardly in a position to value the capital?—A. Looking at it in that light I would say so. Q. Now without going into those minute details as to the value of shares deposited and the promissory notes given, which would involve no doubt the credit of the parties giving those notes, how could you form any estimate as to the correctness of the sum written off to profit and loss?—A. Well, if my memory serves me right the amount written off was the total amount of debts of certain parties, and I believe there is a statement showing that. President—Oh yes, the committee met and held that the loss at that time was Rs. 4,83,000, and that was written off in February 1866. Witness—Yes, they considered that to be altogether bad. President—Yes. And have you taken that into account?—A. Yes. Q. Did it strike you or did you make any inquiry as to renewals of promissory notes?—A. No. Q. Did it not strike you that the bank was repeatedly renewing promissory notes, and sometimes at a very long period?—A. They may have done so, but it was not part of my business to make any remarks about that. Q. And what did you think the duties of auditor were?—A. As far as I could judge from precedent, simply to make an audit of the books the accounts of the bank, and to certify that the securities lodged with the bank were in proper order and tallied with the books in which they were recorded, and also to certify that the cash balance was correct.

Hormusjee Cursetjee Dady deposed—I obtained a discount from the Bank of Bombay on 13th March 1865 for one lakh, and another on 19th September for Rs. 75,000. I do not know whether the loss upon these two is Rs. 1,03,000. I deposited shares as security for the first of these loans. I was recommended to the Bank either by Mr. Cowasjee Manockjee or Mr. Hannay, (shown note) that is in the handwriting of Mr. Cowasjee. The purpose for which I got the first loans was to buy shares. I bought the shares in the bazaar from brokers. The second loan was got to pay a debt of mine to the Old Financial. The great loss sustained by the Bank on these loans is owing to the depreciation in the value of shares. I deposited 4 Back Bay Company's shares and 9 shares of the Victoria Company. I was not pressed by the bank for payment. It did not sue me—Q. You had a good friend at the bank had you not?—A. Yes. (Shown note.) That is Mr. Hannay's handwriting. Mr. Hannay did not write a letter to prevent my being pressed by the bank. (Shown letter.) This was a proposal for renewal. President—Yes. Mr. Hannay wanted them to renew your bill. Witness—Yes, and that I should pay Rs. 10,000.

Chugunlall Soobaghchund, moonim to Jeysingbhoy Hutteesing, was then called. He stated in answer to the President that his master was at Ahmedabad, and on being further questioned as to some of his master's transactions with the Bank of Bombay, he said he knew nothing about them. The President therefore intimated to him that they would not examine him further.

The Commission then adjourned till this (Friday) morning, when Mr. Lidderdale and Mr. Bullock will probably be examined.

CONTRIBUTIONS IN AID OF THE FAMILY OF THE LATE DR. YUILL.

Mr. John Connon and Mr. Henry Rogers have received the following contributions for the benefit of the family of the late Dr. Yuill.

The Hon'ble A. H. Campbell sent to England	£20
The Hon'ble A. D. Sassoon... Rs. 600 } sent to England as	£100
E. D. Sassoon ... 400 }	
Moteebaee Lady	200
Joseph De Silva	50
A late Patient (D. F.)	20
G. S. Lynch	100
Lucius Confucius	15
Dadabhoy Hormusjee Cama	200
Muncherjee Hormusjee Cama	100
Byramjee Hormusjee Cama	100
Dossabhoy Hormusjee Pandee	100
Rustomjee Dadabhoy Cama	100
Mr. Rowland	300
Gopaldass Madowdass	300
P. M. (Parsee)	100
T. Crawford	200
C. Lake	50
Dossabhoy Framjee Kaka	100
A Stranger	10
J. Macfarlane	100
Dinshaw Manockjee Petit	200

An account has been opened in the names of Mr. Connon and Mr. Rogers at the Bombay Agency of the Chartered Mercantile Bank of India, London and China, and the Agent has agreed to receive any further subscriptions direct to be credited to this account—headed "the Yuill Fund."

ADDITIONAL LIST OF SUBSCRIBERS TO ASSIST THE SUFFERERS BY THE LATE FLOODS IN GOOZERAT.

Dowager Lady Jeejeebhoy	Rs. 500
Messrs. Jehangeerjee Nusserwanjee Wadia Sons & Co.	1,000
Ruttonjee Eduljee Bottlewalla, Esq.	750
Nusserwanjee Manockjee Pitty, Esq	500
Jethabhoy Ladhanee, Esq.	500
Jamsetjee Cursetjee Bottleboi, Esq	101
Maxwell Melvill, Esq., C. S.	100
Jehangeerjee Gustadjee, Esq.	100
Nusserwanjee Ruttonjee Tatta, Esq	100
Vuamalice Jeeva, Esq.	100
Dossabhoy Framjee Karaka, Esq.	50
Nanabhoy Manockjee, Esq.	25
Dhunjeebhoy Nowrojee Pestonjee, Esq	25
Bai Ruttonbai Furdoonjee Bana	5
	Rs. 3,856
Amount previously advertised	34,268
	Rupees... 38,124

MORARJEE GOCULDASS.

Bombay, 3rd September 1868.

N. B.—In yesterday's list for "Heerjeebhoy Hormusjee," Esq., read Messrs. Heerjeebhoy and Framjee Hormusjee Settna.

THE SALE OF GRANT BUILDINGS.

A few weeks since we reported a suit in the High Court at the instance of Messrs. Donald Robertson and John Smith (trustees under Act XXVIII. of 1865, to wind up the estate of Cursetjee Furdoonjee Parukh) against the Land Mortgage Bank of India (Limited) in reference to a disputed sale of Grant Buildings. In the judgment on this case the Hon'ble Mr. Justice Westropp remarked —"The special circumstances here, viz., that no reserve price was fixed, that the sale was conducted by the agents of the Bank, and that so great an advance as double the sum at which the property was knocked down should be offered would strongly favour an application to open the biddings. Much valuable time has been wasted by this suit. However, there not being any Master's report of the sale to the bank confirmed under general order by the lapse of time, or any order *nisi* or order absolute of the learned Judge or of the Court confirming the sale to stand in the way of an application to open the biddings, in dismissing this suit with costs, I do so expressly *without prejudice* to any application which may be made to Sir Joseph Arnould by the trustees or any intending purchaser, in the matter of the estaste of Cursetjee Furdoonjee and Act XXVIII. of 1865, to open the biddings, or for a resale of the Grant Buildings, or otherwise with regard to the order of the 29th August 1867, and the proceedings which have been had upon it. It will of course rest with my brother Arnould to decide whether the application is too late, or, for any other reason, ought not to be granted." In connection with that the trustees of Cursetjee Furdoonjee presented an application to the Hon'ble Sir Joseph Arnould to re-open the biddings, and the hearing took place before His Lordship yesterday.

Mr. White and Mr. Marriott appeared for the trustees of Cursetjee Furdoonjee, and Mr. Pigot and Mr. McCulloch for the Land Mortgage Bank of India.

Mr. Marriott urged that a re-opening of the biddings would be only an act of justice to the creditors of the estate. Mr. Pigot replied that his clients could not agree to the re-opening unless on an affidavit fixing the lowest price; and held that as the property had been secured by the bank for part of their mortgage, this application was simply a question between two sets of creditors, and further that such proceedings were not in accordance with the procedure of the Court of Chancery.

His Lordship said that the fact mentioned that this was a dispute between two classes of clients must weigh with him. The property had sold much below the expected price, and he did not think any argument would induce him to change the opinion that he held in favour of re-opening the biddings, but he would give an order only on certain terms. He suggested that the most satisfactory plan would be for parties to prepare a minute stating the terms of an order to which they would consent and he would consider that.

The case was accordingly continued till Monday.

INSOLVENCY OF G. B. GLADDING, AUCTIONEER.

In the Insolvent Debtors' Court on Wednesday, before the Hon'ble Mr. Justice Tucker, an application was made for an interim order for protection on behalf of George Byfield Gladding, insolvent.

Mr. Farran appeared on behalf of the insolvent, and said that when he mentioned the circumstances to his Lordship, it would be seen, he thought, that a stronger case was never laid before the Court. The insolvent set up business in Bombay as an auctioneer about three years ago, and his father used to send out goods from England as ordered. On account of these goods so forwarded, a considerable sum became due to the father of the insolvent, and from time to time he gave promissory notes for payment, and on August last insolvent's father took proceedings against him and obtained judgment against him in the High Court for the sum of about Rs. 17,000. Some allegations were made before his Lordship, Mr. Justice Westropp, and he ordered speedy execution to issue. On the next day this judgment was put in force by arresting the insolvent. He was then put in jail, and now, like an honest man, had applied for the benefit of the Insolvent Act and filed his schedule.

The Commissioner—Why did Mr. Westropp order speedy execution ?

Mr. Farran replied that he was not aware, but in the High Court when the least ground was shown speedy execution was given almost as a matter of form. He might mention that before the insolvent filed his petition and schedule, he offered to compromise by giving his creditors a power of attorney and allowing a receiver to be appointed for his whole estate. This was refused, insolvent was thrown in prison, and now applied for the benefit of the Act, and his father now came forward and opposed the petition—or at least those who were acting as his agents did so, for he (the learned counsel) did not believe any man's father would act or wish his agent to act in such a way. Insolvent was opposed, however, though he could not say that he was opposed by his father, for he did not believe any man's father under the sun could or would do it. The schedule was a wanting in particulars, for instance, the debts were Rs. 59,688 and of a great amount of these he could not give particulars. This was because he could not get the books at the prison, and it would take some considerable time to give the particulars, and then the Official Assignee believed it would be impossible to realize the estate unless he received the insolvent's assistance. Under these circumstances he asked an interim order.

Mr. Dunbar, instructed by Messrs. Acland, Prentis, and Bishop, appeared on behalf of Messrs. J. Gladding and Sons, the execution creditors. If his Lordship would only glance at the schedule, he remarked, it would at once appear to him that this was the most singular one that had ever been before the Court. First, there was the item of Rs. 17,988 due the execution creditors—J. Gladding and Sons, the father and brother of insolvent. Then there was an item of Rs. 39,000 to the same firm, and after that came four entries, all to London firms, for goods, "the supposed amount," the schedule stated, "due to these creditors being the balance for goods supplied by them to the insolvent." The next four items were due also to London firms for the balance of their accounts for goods sold by the insolvent on their behalf. The insolvent, he might mention, had been appointed agent for these people, but instead of remitting them the proceeds of their consignments had spent the money in breach of trust on opening liquor-shops in Bombay; next there was an entry due to a person "whose residence is unknown to the insolvent," the item being Rs. 2,000 as "supposed amount due as his wages for two years as chief clerk to the insolvent." Other entries followed of creditors, the place of residence being "unknown," the time the debt was contracted also "unknown"—in fact there was a series of "unknowns" down to the end of the list. In the list of debtors the tenth was rather curious, "various persons whose names the insolvent does not remember but mentioned in his account books," were put in for Rs. 20,000, and then he had an entry of Rs. 4,000 from the proprietor of the London Refreshment Room, "the balance of proceeds of the said room purchased by him from the insolvent." The balance-sheet showed only a property at Coorla Rs. 1,000, and stock Rs. 5,000, and furniture Rs. 500, so that against the debts due his father and others in England he had some Rs. 6,500 to show. The balance-sheet showed a supposed amount of loss by way of interest charged by the insolvent's creditors, though his (the learned counsel's) clients were the principal creditors and had never charged interest at all. The amount of loss on the business of London Refreshment Rooms was Rs. 8,000, and the office charges were Rs. 16,940. The whole statement just came to this—here was a man coming out to Bombay and getting property from England, and instead of looking after his business, opening liquor shops, losing money on these, and incurring household expenses to the amount of Rs. 22,000 at an average of Rs. 500 per month. He asked his Lordship in a case of this kind when the schedule was really a burlesque on the orders of Court, not to give an interim order. Mr. Westropp had given speedy execution on evidence that that insolvent had sold the refreshment rooms and was making away with the proceeds; and he might state that insolvent's father, instead of acting harshly towards him, had lost half his fortune by his mode of life, and been obliged to go home. Insolvent had shown his father returns before he left Bombay to the effect that he was worth Rs. 90,000, and then signed two promissory notes at short dates, and judgment had been got on these. The idea of appointing a receiver for Rs. 6,500 against Rs. 60,000 was a complete farce, and as everything in dates and places of residence was "unknown," he had to move that no interim order be granted—especially since it was supposed that if insolvent got that he would take himself off very soon.

Mr. Farran in reply urged that the insolvent was not asking a discharge on this imperfect schedule, but only an interim order so that he might make out a complete schedule, which he could not do at present, as the Official Assignee would not permit him to get the books to the prison. As to the statement that he intended to leave the town, there was no reason to believe that he had any intention to quit Bombay.

Mr. Dunbar remarked that they had evidence in Mr. Westropp's Court even as to the ship he was going by.

Mr. Farran thought the ground of the order was that the refreshment rooms were advertised for sale, and it was thought possible that if insolvent got the price he might have disposed of it. However, that was no reason against him now, as the property had been handed over to the Official Assignee.

Mr. Dunbar remarked that the refreshment rooms had been sold, and the purchaser had paid Rs. 2,000 to the insolvent.

The Commissioner here remarked that the property handed over seemed to be only the stock and "batta Rs. 3." (A laugh).

Mr. Farran—That will all appear from the books, but I apprehend this is not the time to enquire into it.

Mr. Dunbar—Certainly if the creditors believe he is to do anything fraudulently.

Mr. Farran—Is there any suspicion ?

The Commissioner—I think there is very strong suspicion if you look to the schedule and find no entry of the Rs. 2,000 for the refreshment rooms.

Mr. Farran—That was done under extraordinary circumstances, but had it been in ordinary course it would have been entered.

The Commissioner—If he had been an honest man, he would have accounted for that and not paid it away at all, for it was only two days before he was insolvent.

Mr. Farran—He had no expectation then that his father was to act in that harsh and unjustifiable manner.

The Commissioner—Probably his father now came to know what was his character. When you find a father going against his son, you generally find something wrong on the part of the son.

Mr. Farran did not know that because a father or his agent made a charge they were to suppose the son had been doing wrong. He then pressed the impossibility of making a fuller schedule in prison, and mentioned that the item of furniture, which was put in at Rs. 500, had actually realized Rs. 1,400,—and swrely that was a strong mark that the insolvent was acting in utmost good faith. He was unwilling,—because he had a very strong opinion himself as to the justice of this case—to put forward any plea *ad misericordiam*, but he would mention that since insolvent had been imprisoned his wife had been confined.

After some further remarks, the Commissioner said the insolvent had filed a very unsatisfactory schedule, and it was impossible to comply with this motion. The insolvent might have had some difficulty in preparing his schedule, but he could not think otherwise than that he could have done better if he had taken more pains. He certainly could not at present give an interim order. If necessary the insolvent could be brought to the Official Assignees' office, and then he could give a better schedule, and were that done an interim order might be granted.

The motion was therefore refused.

THE INSOLVENCY OF NOWROJEE DHUNJEEBHOY COORLAWALLA.

This case was called in the Insolvent Debtors' Court on Wednesday before the Hon'ble Mr. Justice Tucker, who delivered the following judgment in the application of Dhunjeebhoy Jeevajee Dessai, the final hearing of which was reported in Monday's *Gazette*:—

This is an application made by Dhunjeebhoy Jeevajee, who styles himself Dessai, under section 38 of the Insolvent Act, to be inserted as a creditor on the schedule of the insolvent. The insolvent has entered the applicant as a debtor to his estate in the sum of one lac and forty-six thousand rupees, whereas the applicant claims to be a creditor in the sum of Rs. 19,200. The insolvent has entered in his schedule the following sums, as due by the applicant to his estate, which are not admitted by the applicant, viz., Rs. 85,000, balance due on account of the purchase of a hill in the village of Mandwa, in the sub-collectorate of Colaba, sold by the insolvent to the applicant; and Rs. 50,000, balance of purchase-money due on account of certain sandy lands and salt batty fields at Rewas Moria, also in the sub-collectorate of Colaba, sold by the insolvent to the applicant. With respect to the first of these items, it is quite clear that the insolvent has no just right to demand the sum mentioned from the applicant, whom for the sake of brevity I shall in future call the Dessai.

It would seem (from Exhibit H.) that on the 11th of February 1865 the insolvent entered into an agreement with the Dessai to sell to him a hill in the village of Mandwa, in the district of Alibag, for Rs. 1,19,000, and received Rs. 10,000 as earnest money. The Dessai states that he entered into this bargain on account of the late firm of Messrs. S. & N. Nanabhoy, which statement is corroborated by Mr. Sorabjee Pestonjee Framjee, formerly a partner in that firm. But the insolvent denies that the original purchase was made on behalf of Messrs. S. & N. Nanabhoy, and states that when the agreement was made he considered that the Dessai was purchasing this hill on his own account. The insolvent, however, in his admitted agreement with Messrs S. & N. Nanabhoy of 8th October 1865 (Exhibit I.) has referred to this bargain concerning Mandwa hill as a paper made and delivered in the name of one Merwanjee Jamsetjee, that is, with a partner in the firm of Messrs. S. & N. Nanabhoy, and the insolvent in his examination admitted that on 8th October 1865, he knew that the Dessai had made the bargain for the Mandwa hill on behalf of Messrs. S. & N. Nanabhoy, and that he (insolvent), on that date and subsequently on 4th March 1866, made agreements with Messrs. S. & N. Nanabhoy respecting the hill (Exhibits I and J); by the former of which he reduced the purchase-money from Rs. 1,19,000 to Rs. 90,000; and by the latter he agreed to cancel the sale altogether and to retain the hill and the sum of Rs. 10,000 paid to him as earnest money.

The insolvent's counsel, Mr. Mayhew, in the course of the very able and ingenious argument, which he has addressed to the Court on behalf of his client, has admitted that if the contract of 4th March 1866 (Exhibit I.) be held to be valid and admissible in evidence, notwithstanding its want of registration, it puts an end to any claim by the insolvent to a balance of purchase money for the Mandwa hill. This document was admitted by Sir Charles Sargent in the suit No. 612 of 1868, brought by the trustees of the estate of Messrs. S. & N. Nanobhoy against the insolvent, and I also have overruled the objection taken by Mr. Mayhew against its admissibility in this present proceeding on the ground, 1st,—that it was at the most only the counterpart of a lease and that Act 16 of 1864, the registration law applicable to the case, did not (vide sec. 16) require the registering of the counterparts of leases; and, 2ndly, that though it cancelled an agreement to sell, it could not be held to have extinguished any right, title, or interest in land, inasmuch as the agreement which it cancelled did not create any such right, title, or interest. It was ruled, I am informed, in the case of Thompson *vs.* the House and Land Investment Company, by Sir J. Arnould, that an agreement to sell land was not an instrument which required to be registered under section 16 of Act 16 of 1864, and it seems to me that by analogy an agreement, which purports to cancel a previous agreement to sell, does also not require registration.

Notwithstanding the concession made by the insolvent's counsel, the insolvent has attempted to justify this claim of Rs. 85,000 against the Dessai, on the ground of the Dessai's letter of 12th March 1866 (Exhibit No. 2). He states that as the Dessai had instructed him in that letter to make a new writing with Messrs. S. & N. Nanabhoy which should contain certain particulars mentioned in that letter, and as no such writing has been made, he considers himself justified in holding the Dessai to his original contract of 11th February 1865 respecting the Mandwa hill (Exhibit H.); but it is manifest that whatever interpretation may be put on the ambiguous letter of the 12th March 1866, it in no way revives the contract of 11th February 1865, and the construction which the insolvent has attempted to put upon this letter with respect to the hill at Mandwa, is wholly inadmissible. It is quite clear also that the insolvent in reality has not acted as if he thought this was the meaning of the letter; for he admits that he has since dealt with this hill as if he was still the owner of it, and has mortgaged it to Hormusjee Shapoorjee, creditor No. 35. I have no hesitation in pronouncing that the claim asserted by the insolvent against the Dessai for Rs. 85,000, as a balance of purchase money due to the insolvent on account of the sale of Mandwa hill, is wholly unfounded.

The next item of Rs. 50,000 is claimed by the insolvent from the Dessai on account of certain sandy lands and salt batty fields at Rewas Moria, which were sold and conveyed by the insolvent to the Dessai by a deed dated 15th February 1865 (Exhibit E.), and it is stated to be a balance of the purchase-money due for the said lands. An agreement to sell the sandy land at Rewas Moria for Rs. 1,50,000 was made on 24th November 1864 (Exhibit A.), and it is alleged by the Dessai that Rs. 10,000 were paid as earnest money at the time of the execution of this agreement, and that Rs. 90,000 were paid to the insolvent on 30th November 1864, for which a receipt was given (Exhibit B). Afterwards it was arranged that the salt batty fields adjacent to the sandy land were to be includes in the purchase for an additional sum of Rs. 50,000, and that both parcels of land were to be conveyed to the Dessai for two lacs of rupees. The additional lac of rupees, which thus became due, was paid on 15th February 1865, when the deed (Exhibit E.) was executed. By this deed, which was duly registered, the payment of the full sum of Rs. 2,00,000 is acknowledged. The insolvent admits the payment of the sums acknowledged by the Receipt B. and by the Conveyance E., but he states that after the Rs. 90,000 had been paid to him on 30th November 1864, at Mr. Leathes' office, in ninety bank notes of one thousand rupees each, he returned to the Dessai fifty thousand rupees also in bank notes; and that it was arranged that this sum was to remain due upon the land. The insolvent states that the Rs. 50,000 were paid back to the Dessai at Mr. Leathes' office, in the presence only of one of Mr. Leathes' clerk, by name Sorabjee Jehanghier, who is now dead, two hours after the receipt by the insolvent of the Rs. 90,000 at the same office, and that a writing was passed by the Dessai, acknowledging the return of Rs. 50,000, which writing after it had been sometime in the possession of the insolvent was returned by him to the Dessai on the execution of an endorsement to the same effect on an indemnity bond, which the insolvent had executed to the Dessai at the same time as he executed the Conveyance E. This indemnity bond is not forthcoming, but as it was registered, a copy has been obtained by the insolvent from the Registrar General's office, which is recorded (Exhibit No. 3.) The Dessai denies the execution on the indemnity bond of any such endorsement as the insolvent has described and states that in January 1867, the insolvent asked him to let him have the original indemnity bond for the purpose of making a copy, that he gave the said bond to the insolvent, and that the insolvent has never returned it, while the insolvent avers that the bond is still in the Dessai's custody, and that the Dessai has purposely withheld it to conceal the existence of the endorsement. The Dessai's allegation with regard to the return of the deed to the insolvent is to a certain extent corroborated by Mr. Ryan, who in his affidavit, dated 23rd June 1868, affirms that the indemnity bond was in his possession in the year 1865 after its execution, and that it then had no endorsement upon it, and that in the beginning of the year 1867 the Dessai consulted him about allowing the insolvent to take the said indemnity bond, and that he (Ryan) told the Dessai that as the bond was registered he might safely entrust it to the insolvent, and that the Dessai afterwards told him (Ryan) that he (Dessai) had given the indemnity bond to the insolvent.

The insolvent admits that at the time he passed the Receipt B. he was aware that the Dessai had agreed to re-sell to Messrs. S. and N. Nanabhoy the land purchased from him (the insolvent), and he asserts that the Dessai persuaded him to go through the form of receiving Rs. 90,000, and passing acknowledgments for that amount for the purpose of making it appear to Messrs S. and N. Nanabhoy that that sum had been actually paid, and of thereby inducing them to advance at once a similar sum to the Dessai. This is the sole reason he assigns for this very peculiar transaction. The Dessai asserts that the Receipt B. was not shown to Messrs. S. and N. Nanabhoy when they paid to him a lac of rupees on 14th January 1865 as it had been given to his partners Jewraj Megjee and Co., who had advanced the money which he, the Dessai, had paid to the insolvent and Sorabjee Pestonjee Framjee deposes that he does not think that he saw this receipt till the conveyance to him was executed, that is, till 2nd March 1865. This witness also affirms that he paid the first lac of rupees to the Dessai before the time fixed for the completion of the purchase money due upon the agreement of 16th December 1864 (Exhibit C.) because the Dessai told him that he had mortgaged his title-deeds to Jewraj Megjee and Co., and that he required that sum to release them.

The insolvent has produced not a particle of direct evidence of the return of the sum of Rs. 50,000 which he alleges, but he relies chiefly on the letter addressed to him by the Dessai, under date 12th March 1866 (exhibit No. 2,) and on the writing (Exhibit M.) which the Dessai accepted from him on 23rd January 1867, and which has now been produced by the Dessai. He further urges that it is usual for vendors of immovable property in Bombay to acknowledge in their conveyances the receipt of larger sums than have been actually paid, and that the Dessai himself did the same thing when he executed his conveyance to Messrs. S. and N. Nanabhoy and acknowledged the receipt of five lacs of rupees, whereas at the time only three lacs had been actually paid, as the books of the firm testify.

The books of Messrs. S. and N. Nanabhoy certainly show that the Dessai allowed a considerable portion of the purchase-money of the lands, which he sold to that firm, to remain in the hands of the said firm after he had executed deeds acknowledging the receipt of the entire sum, but the fact of the return of a portion of the purchase money in that instance in no way establishes that a similar event occurred in the dealings of the insolvent with the Dessai, though it in a certain degree diminishes the improbability of the insolvent's story.

It remains then to be seen how far the letter of 12th March 1866 supports the insolvent's statement. This letter has been translated as follows:—

> Bombay, Grant Road, the 12th of March 1866.
>
> Bhai Saheb Bhai Nowrojee Dhunjibhoy Coorlawalla.
>
> To wit; may it be known as follows. Having considered the matter mentioned below, do you be good enough to write an answer.
>
> The reason thereof is as follows:—
>
> I purchased from you the Rewas Moria land, and I sold it to Merwanjee Jamsetjee. As to my money in respect thereof and the money for Mandava hill, which was purchased from you and sold (again), and as to the money for which I gave you a transfer for Rs. 50,000, fifty thousand, (and) as to Mr. Ryan Saheb's Rs. 25,000, which are found (due), (and) moreover as to the instalments which you pay to the Government,—as to all this, you and in like manner Set Sorabjee are well aware that all the moneys are to be received out of the yield of the above land. That being so, you intend to make a new writing. Do you be pleased to do that on having made all things right in respect thereof. The risk relative to anything you may do contrary to this is on your own head. After coming (back) from Surat, I shall see (and) speak (to you) on this subject. Do you be good enough to note that. At present this is (all.) Written by servant Dhanjibhai Jeewajee Dessai, whose good wishes do you be pleased to read.

Now it is not easy to gather from this letter the precise meaning of the writer. Not a word is said of any sum of Rs. 50,000, being due by the Dessai to the insolvent, but the insolvent is told that he and Sorabjee Set are well aware that the Rs. 50,000 of which a transfer has been given by the Dessai to the insolvent, and the Rs. 25,000 due to Ryan, and the instalments which the insolvent had paid to Government are to be received out of the yield of the land, and the insolvent is directed (as it is understood that he is about to make a new writing) to see that all things are made right in respect thereof, and warned that he must take the risk of anything he may do contrary to these instructions. The object of the letter, therefore, would seem to have been to caution the insolvent to see that it was stipulated, in any new writing that might be executed between him and Messrs. S. and N. Nanabhoy, that the particular sums mentioned in the letter were to be paid out of the yield of the land, and the only difficulty in interpreting the letter arises from the use of the word transer (howala) with respect to the Rs. 50,000. It is difficult to understand the use of this word unless there was a debt due by the Dessai to the insolvent, as well as a debt due by Messrs. S. and N. Nanabhoy to the Dessai, an interchange of which had been effected, but on the other hand, it may be that the Dessai simply meant, as he says he did mean, to notify to the insolvent that the sum of Rs. 50,000 due by the Messrs. S. and N. Nanabhoy to the Dessai, and the Rs. 25,000 due by the same firm to Ryan, were to be paid by the insolvent out of the rents payable by the insolvent to Messrs. S. and N. Nanabhoy as they accrued due, and that the insolvent was to see that this was provided for in any new agreement that was made. The Dessai is not a man of much education, and may have used the term of "howala" where it was not strictly applicable; and on the whole I consider that as no distinction is drawn between the Rs. 50,000, of which a transfer is said to have been given, and the Rs. 25,000 due to Ryan, it is possible that this was all that the Dessai intended to signify by the letter. If the Dessai had meant to acknowledge that he owed the insolvent Rs. 50,000 as a balance of purchase-money, and that the insolvent was to pay himself out of the yield of the land, and not to pay the Dessai, it is but reasonable to suppose that this would have been expressed more clearly. On the whole, though the passage which speaks of a transfer having been given for Rs. 50,000 to a certain extent supports the insolvent story, yet it is not sufficient, in my opinion, to establish the return of the money which the insolvent alleges.

The writing (Exhibit M.) passed by the insolvent to the Dessai on 23rd January 1867 does not, in my opinion, strengthen the insolvent's case and tends more to confirm the Dessai's version of the matter than insolvent's. In this paper the insolvent writes—"I make an agreement with you (Dessai) as follows. I agree to pay you Rs. 30,000 as follows. The same are to be paid on condition (as follows.) Upon your making and delivering to me a writing in respect of Rs. 50,000, which are due to you by Parsee Merwanjee Jamsetjee, Rs. 30,000 are duly to be paid in one year."

In this document no mention is made of any debt of Rs. 50,000 due by the Dessai to the insolvent, and all that the insolvent appears to have required from the Dessai was a writing in respect of Rs. 50,000; which were due—by Merwanjee Jamsetjee, that is, by Messrs. S. and N. Nanabhoy to the Dessai. The Dessai states that the insolvent made this writing to induce him (Dessai) to pass a false writing acknowledging that Rs. 50,000 were still due by him to the insolvent, as a balance of purchase money; but that he (Dessai) would not do this. The insolvent allows that he wanted such a document as the Dessai has described, but he adds that this acknowledgment would not have been a false writing, but would have been a true admission of a just claim. Neither of these accounts are satisfactory explanations of this particular writing, and the insolvent's further statement that the Rs. 30,000, which he promised to pay, consisted of the Rs. 25,000 stated in the letter of 12th March 1866 to be due to Ryan; and the Rs. 5,000, which the insolvent had agreed to pay to the Dessai on account of the sum he had expended on Mandwa hill in the agreement of 4th March 1866 (Exhibit J) is not intelligible. Long before the date of Exhibit M. Rs. 16,000 had been paid by the insolvent to Ryan on the orders of Messrs. S. and N. Nanabhoy (vide Receipts, Exhibit No. 1.), so that at the time when this writing was made only Rs. 9,000 were due to Ryan, and the insolvent wishes to be believed in this state of his circumstances that he made this writing to get an order from Merwanjee on the insolvent to pay Rs. 25,000 to the Dessai instead of to Ryan.

But it is not necessary that the exact meaning of these ambiguous documents should be made clear. Giving them the construction the most favourable to the insolvent, they do not establish that the insolvent has any just lien upon the land which has been conveyed by the Dessai to Messrs S. and N. Nanabhoy, and there is a fact which stands out prominently on the record, and which satisfactorily proves to my mind the falsity of the insolvent's allegations. This is the conversation which the insolvent had with Mr. Lynch, a solicitor of this Court, of the firm of Messrs. Dallas and Co., at the Official Assignee's office on or about 19th May 1868. Mr. Lynch deposes that the insolvent then declared in reply to his questions, that Rs. 50,000 were returned when the last payment of a lac of rupees was made by the Dessai, *i.e.*, at the time when the conveyance (E.) was executed, and not when the previous payment of Rs. 90,000 was made. If the insolvent really ascribed at that time the deficiency to the payment of the final and not to the payment of the second instalment of purchase-money, it is quite clear that the insolvent's present tale is an entire fiction. I see no reason to doubt Mr. Lynch's statement, and he assigns good reasons for the facts which he has deposed to being impressed on his memory. He is not contradicted except by the insolvent, who only states that Mr. Lynch must have misunderstood him. Mr. Wilkes Hill, the Official Assignee who was present at the interview between Mr. Lynch and the insolvent, states that he did not hear any such assertion on the part of the insolvent as Mr. Lynch has deposed to. But Mr. Hill admits that he did not hear all that passed between Mr. Lynch and the insolvent, as he was engaged in trying to make out the meaning of the ambiguous letters of 12th March 1866. Mr. Hill certainly declares positively that the insolvent had told him previous to this meeting that the Rs. 50,000 had been returned out of the second payment of Rs. 90,000, but he has not been able to mention any circumstance which could fix in his memory the fact that the insolvent told him this before the meeting, and I deem it far more probable that Mr. Hill should have made a mistake on this point, than that Mr. Lynch should have misapprehended the insolvent's meaning when he went by appointment to question the insolvent with respect to this identical deficiency. The insolvent speaks English well, and can express himself in that language with perfect clearness. Mr. Lynch's deposition, to which I give full credit, leaves no doubt in my mind that the insolvent has concocted a false tale with respect to there being a balance of purchase money due to him, and the ambiguous character of the letter of 12th March 1866, and the unsatisfactory explanations of the Dessai regarding it lead me to the conclusion that the insolvent took advantage of the Dessai's fears that he (Dessai) would lose the sum due to him by Messrs. S. and N. Nanabhoy, which amounted to nearly Rs. 50,000, to extract from him this equivocal writing which he has since attempted to use for his own purposes. It is evident that the Dessai and insolvent were for some time acting together. The Dessai's acceptance from insolvent of the writing (Exhibit M.) in January 1867 leaves no doubt that at that time there was some sort of alliance between them, and this will account for the Dessai's allowing the insolvent's statement to Mr. Cursondass Nansee in February 1867, that there was a balance of purchase money still due to him by the Dessai, to pass uncontradicted.

Mr. Mayhew has urged that the insolvent should be believed as he is quite disinterested in the matter, as his claim, if established, will result in a benefit to the general body of his creditors and be of no advantage to himself personally. This is certainly the position of affairs at the present moment, but the insolvent probably did not contemplate insolvency when the design to get up this claim first entered his head, and after he had once made a false allegation there are many reasons which will account for his persisting in it. Insolvent admits that he knew that Ryan and Dessai were partners in the purchase of the Rewas Moria lands, and it is not to be credited that he would have paid to Ryan Rs. 16,000 on 12th May 1866 if he had then considered himself to have a claim for a balance of purchase money against the Dessai. These payments were both made after receipt of letter of 12th March 1866, and if that letter was an instruction to insolvent to pay himself and not to pay Dessai and his partners these disbursements by him are inexplicable. I hold not only that the insolvent has not proved that any sum of Rs. 50,000 is due to him by the Dessai on account of the balance of the purchase money of the Rewas Moria properties, but that on the other hand, it is established that the insolvent's allegation that such a sum is due is untrue.

The next item which the insolvent charges against the Dessai is one of Rs. 11,000, money which he alleges the Dessai has received from Cowasjee Bhiccajee and Framjee Dadabhoy, contractors. The Dessai admits that he has received a larger sum, namely, Rs. 11,500, from the persons abovenamed on account of insolvent.

I now come to the items with which the Dessai has debited the insolvent, but which the insolvent has not acknowledged in the schedule. With respect to two of these, aggregating Rs. 10,000, the liability of the insolvent has not been established by any evidence. They must, therefore, be excluded from the account. There are the payments, alleged to have been made to Eduljee Pestonjee on the insolvent's account, which amount to Rs. 5,000, and a similar sum which the insolvent is charged with as brokerage on account of a contract made between the insolvent and one Baban Hoosein which is alleged but not proved to have been arranged by the Dessai.

There remain then only the following items to be disposed of:—Rs. 20,000 claimed by the Dessai as rent of Rewas Moria lands due for five months ending 31st May 1865 under the agreement dated 30th December 1864, and Rs. 50,000 expended by the Dessai on the hill at Mandwa, which the insolvent agreed to re-pay to the Dessai, by his agreement with Messrs. S. & N. Nanabhoy of 4th Marsh 1866. (Exhibit J.)

With respect to the claim of Rs. 20,000 the insolvent pleads—1st.—That the agreement of 30th December 1864 (Exhibit D.) between himself and the Dessai was cancelled by the subsequent agreement between the insolvent and Messrs. S. and N. Nanabhoy, who had then become the equitable owners of the land, under date 12th April 1865 (Exhibit Q.), and that the Dessai cannot now claim any balance of rent under the first agreement; and, 2ndly, that a settlement was made between the insolvent, the Dessai, and Messrs. S. and N. Nanabhoy, a week previous to the execution of the contract of 4th March 1866 (Exhibit J.) by which it was arranged that only Rs. 18,000 should be paid by the insolvent on account of the three previous contracts of 30th December 1864, 12th April 1865, and 8th October 1865 (Exhibits D. Q. and I.), and that out of this sum Rs. 16,000 had been paid to Ryan under the orders of Messrs. S. and N. Nanabhoy, and consequently only Rs. 2,000 remained due to the lastnamed firm on account of these contracts, as has been entered in the schedule.

The insolvent has adduced no proof of any settlement of his liability under the several contracts to which he has referred, to the effect which he has alleged, and on a perusal of these contracts, as well as the contract of 4th March 1866 (Exhibit J.), I am of opinion that the liability of the insolvent to pay Rs. 4,000 monthly for the use of the land from 1st January to 31st May 1865 has not been extinguished. The insolvent admittedly occupied the land during the period named after he had parted with his proprietary right in it, and enjoyed the rents and profits accruing from it, and I find on the evidence that he was in occupation as a tenant of the purchasers and not in any other capacity as he now pretends. He is, therefore, justly liable for the rent which he himself fixed in his first agreement.

Sorabjee Pestonjee Framjee has deposed that it was arranged between Messrs. S. and N. Nanabhoy and the Dessai, that the Dessai was to receive the rent to the end of May 1865, and that the insolvent was informed of this arrangement. The insolvent, therefore, appears to have no good ground for resisting the Dessai's claim for Rs. 20,000 on this account, and he is not entitled to set off against this claim the Rs. 16,000 which he paid to Ryan under the orders of Messrs. S. and N. Nanabhoy, dated 13th March and 3rd May 1866. S. P. Framjee deposes that these two sums were paid under the contract of 4th March 1866, and this statement is corroborated by the books of the firm, though in the entry of each item, the passage which specifies the contract on account of which the payment is said to have been made, is an interlineation (vide Exhibits R. and S.) It has been contended that these interlineations are fraudulent additions to the books, but I see no sufficient reason for pronouncing them to be so, and whatever their character may be, I hold that as the insolvent has already received credit for the sum of Rs. 16,000, which he paid to Ryan in the suit which the trustee of Messrs. S. and N. Nanabhoy brought against him to recover the balance due on the contract of 4th March 1866, and on which a decree has been passed in their favour, he is not entitled now to set off this payment to Ryan against the insolvent's claim. Mr. Mayhew has argued that under the general law, where there are several liabilities, a debtor is entitled to appropriate any indefinite payment to the earliest liability; but in the first place I consider that this was not an indefinite payment, and in the second, that if it had been the rule referred to would not be applicable in this instance, as there has been an adjudication in a court of justice between the debtor and the creditor, by which this particular payment has been appropriated to a particular liability. After this adjudication, it is not competent for the debtor, in my opinion, to demand that this particular payment should be assigned to an earlier liability which was not included in the adjudication.

I hold then that the Dessai has established his claim to Rs. 20,000 on account of rent from January to the end of May 1865, and that the insolvent cannot set off against this claim the monies paid to Ryan by order of Messrs. S. and N. Nanabhoy. I think, however, that he is entitled to charge the Dessai with a portion of the sum which he paid to Government for the license to remove sand which the insolvent obtained from Government, after he had sold the land to the Dessai.

It would seem that the insolvent originally took up this land from Government on the ordinary cultivation-lease at an assessment of Rs. 300 yearly; and on the strength of this lease, as evidenced by the *caboolyat* which he executed to Government, he considered himself entitled to remove sand, and he accordingly did remove sand and sold the land to the Dessai for this particular object. After the sale, the Sub-Collector at Colaba disputed his right to remove sand, and the insolvent was compelled to obtain a license for this purpose, for which he paid Rs. 12,000 for the years 1863-64 and 1864-65; and he has since obtained an additional license for a term of five years at Rs. 5,000 per annum. The insolvent contends that he only sold to the Dessai the right in the land which belonged to him in consequence of his original agreement (*caboolayat*) with Government, and that any benefit which may arise out of his last contract belongs to his estate, and not to the Dessai or to the Dessai's assignees. It appears to me that as the insolvent sold the land for the express purpose of the removal of the sand, and obtained a large price for the said land, on this account alone, he was bound in equity to do all that was necessary to perfect the right which he had sold, and that he must be held, with reference to these new agreements, to have acted as a trustee for the purchasers and not on his own account. To the purchasers, then, and not to the insolvent, will the benefit resulting from these agreements

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accrue, and all that the insolvent can justly claim is to be allowed in accounting for the rent and profits of the land, to deduct the additional sums which he has paid to Government to complete the right to excavate and remove the sand. The Dessai has admitted through his counsel that a sum of Rs. 500 monthly may properly be deducted from the Dessai's claim to rent for the five months ending 31st May 1865, and I am of opinion that the insolvent should be given credit for Rs. 2,500 on this account.

With reference to the item of Rs. 5,000, expended on Mandwa hill by the Dessai, the insolvent, in his agreement of 4th March 1868, undertook to pay this, and it therefore forms a proper charge against him.

If the insolvent be debited with these two items, which amount to Rs. 25,000, and credited with all the sums shown in the account appended to the Dessai's written statement, there will be a balance of Rs. 6,700 due by the insolvent to the Dessai, and this I find to be a true balance, and direct that the Dessai be entered as a creditor in the schedule for that sum.

The insolvent must amend his schedule by expunging the name of Dhunjeebhoy Jeevajee Dessai from the list of debtors, and by entering him as a creditor for the sum of Rs. 6,700, and by removing the first entry of Rs. 18,000, &c. against the trustees of Messrs. S. & N. Nanabhoy, No. 34 in the list of creditors.

The Commissioner, after giving this judgment asked Mr. Marriott whether he was ready to go on with the opposition.

Mr. Marriott said he had appeared for Dessai in the application and for creditors in the opposition, but he was not prepared to proceed, or if he were so he should hold there was a case at once against insolvent for concealment of property.

The Commissioner—That is the very reason that I can't understand why you should not go on now, for it appears to me the case is sufficient—because unless insolvent can explain where this Rs. 50,000 has gone the case is made out against him, is it not?

After a brief consultation Mr. Marriott stated that he was now instructed on behalf of the trustees of S. and N. Nanabhoy to proceed with the opposition. At this stage a motion in another case was heard and then Coorlawalla's insolvency was resumed.

Mr. Mayhew who appeared for the insolvent lodged an objection to the opposition being proceeded with at this stage. Of course, he said in reply to the Commissioner, the Court was not bound to give effect to this objection but only a postponement could save expense, and all the insolvent had to do was to apply to the Appeal Court next morning and ask that Court to stay the proceedings.

The Commissioner overruled this objection and asked Mr. Marriott on what grounds of opposition he wished to proceed.

Mr. Marriott replied that he would proceed on the objection of concealment of property with regard to the Rs. 50,000 mentioned in the preliminary application.

Mr. Mayhew thought it only right to mention at this stage that the notice he had got was that the Court was only to deliver judgment in the preliminary case that day.

The Commissioner replied that he had stated at the close of Saturday's proceedings that he would be ready to go on with the whole case on Monday, and then on Monday there was a postponement till Wednesday.

Mr. Hormusjee Shapoorjee, who was in Court, here stated that he opposed on the same ground as Mr. Marriott and for many other reasons.

The Commissioner—Never mind the others. Now, Mr. Mayhew, I will hear you on any reason why we should not go into this, when I hold that it is proved distinctly insolvent never returned the Rs. 50,000.

Mr. Mayhew—Then I will ask an adjournment till I have an opportunity of reviewing your Lordship's proceedings.

The Commissioner—And that I refuse. I never heard of such a proceeding.

Mr. Mayhew then went on to show that the last order of Court in the general case of the insolvency was on 25th May, when all the creditors were required to lodge written details of their opposition before 6th June. Then the special application came on, and when it was adjourned he held there was an understanding that the general matter must be also postponed, so as to allow the insolvent to amend his schedule after judgment in it. Further it was the rule of Court only to hear opposition on the grounds that had been filed, and as the required details had not been lodged and concealment of the Rs. 50,000 never averred he held that the Commissioner could not, in accordance with the practice of the Court, now proceed upon this objection.

The Commissioner replied that true enough the opposing creditors could not proceed on a new objection without the permission of the Court; but there was no word in any Act that prohibited the Court from proceeding on such objection if it thought right, even if the creditors had failed to mention that objection.

Mr. Mayhew remarked that another point was that a Judge never over-ruled an order of another Judge.

The Commissioner—Was this order as to lodging detailed grounds, my own?

Mr. Mayhew—No, it was given by Sir Joseph Arnould.

The Commissioner—Well, I consider it as my own, and there is nothing in that order prohibiting me from hearing this additional objection.

Mr. Mayhew replied that the spirit of the order of 26th May was against receiving further grounds of opposition after 6th June.

The Commissioner—The insolvent can't say he has not had notice of the *spirit* of this objection, for it has been urged in the application all along, and not only so, but the counsel mentioned it in his closing address on Saturday.

Mr. Mayhew replied that he was not present when that warning was given, for he left the Court before his learned friend had concluded. Up to the present moment S. & N. Nanabhoy had not filed their grounds of objection, as they were not aware whether they had a right to rank on the estate. Then until the preliminary enquiry was over the insolvent could not exactly amend his schedule, as he did not know the position of the parties till he learned whether the applicant in the preliminary case was to be added as a creditor.

The Commissioner replied that the insolvent had not only had opportunity to amend his schedule but he had been ordered to do so, and had had plenty of time. There was no doubt in his opinion that the order of 25th May did not restrict him not to consider any grounds, even though the creditors failed to state them, if it were for the ends of justice that these should be taken into account. Though it was the general rule to have a detailed statement of the objections so as to make creditors particularly careful not to lose sight of any grounds, yet it was never intended such a rule should prevent the Court from using its discretion in a case where the ends of justice were likely to be helped by consideration of fresh points. The present was a very peculiar case—the Court had gone through an arduous enquiry which really involved the question between parties and given a decision upon that—and he considered it would be a wasting of time and injurious altogether to the administration of justice if he were to delay now in proceeding with the enquiry, and therefore it would now be proceeded with. There could be no pretence that the insolvent had been taken by surprise, as he must have seen what the result would be if he had not returned that sum of Rs. 50,000; and at the close of the enquiry particular notice had been given by the Court that the case would be proceeded with. He was therefore prepared to hear the opposing creditors on the ground of concealment, and had now to ask counsel what we had to say with regard to that.

Mr. Marriott said that on this ground what he had to say was that inasmuch as His Lordship had found that the insolvent did not pay back the sum of Rs. 50,000, that sum must have remained in insolvent's hands, and as he had not accounted for it in his schedule the result was that it amounted to a concealment of this Rs. 50,000 under the penal section of the Act. That must be the result, unless the insolvent showed in any way that it was included in any of the sums in his schedule. He would, concluded the learned counsel, rely on the ground of concealment and on the proceedings in the preliminary case.

Mr. Mayhew objected that as the evidence was not between the creditors and insolvent but between him and Dessai, it could not be received in the insolvency, particularly as Dessai had not filed grounds of opposition.

Dhunjeebhoy Jeevajee Dessai, who was in Court, here stated that he wished to oppose as a creditor and had many grounds of opposition.

Mr. Mayhew—Oh, of course you say that *now*—(a laugh.)

The Commissioner said that if Dessai wished to enter the opposition, it might be best to adjourn. If Mr. Marriott wished to force him to decide the point he would be prepared to give his decision, but this application by Dessai raised a difficulty.

Mr. Marriott said he would call Dessai and read over his evidence and ask if it was true.

On the suggestion of the Commissioner, however, it was agreed that the case should be adjourned till Tuesday, and that Dessai should lodge his grounds of objection ere that time.

Mr. Marriott here moved that the interim order for insolvent's protection should be withdrawn and mentioned that after the judgment given to-day there was a suspicion against him, as in the previous suit that had been mentioned as before Mr. Westropp, he had absconded from Bombay.

Mr. Mayhew observed that he thought in this case it would appear his learned friend seemed to have lost all his former ideas of the routine and practice as to evidence and records of the Court.

The Commissioner—I suppose the Court can take cognizance of its own records.

Mr. Mayhew—That may be.

The Commissioner—I read the Act in that way.

Mr. Mayhew replied that the practice was that a Court never allowed itself to be influenced by anything that had passed, but always allowed a case to be heard and decided impartially. And in the present case there was nothing to show that the insolvent wished to leave the jurisdiction. He had appeared throughout the case and given his evidence, and when his examination was on a material point against himself it was not to be overlooked that he had given his evidence in a straightforward way. His Lordship had said in the former case that as the hearing of the opposition was so near, it was not at all reasonable or proper to withdraw the application then. How did the facts stand now? The insolvent was present, all his documents were with the Official Assignee, he had made the greatest effort to assist the Official Assignee, and thereby help his creditors; —and now was his interim order to be withdrawn so as to keep him in prison till the hearing on Tuesday. This was simply to gratify spite, and really he was justified in asking his Lordship not to grant the motion.

Mr. Hormusjee Shapoorjee here commenced to address the Court, but,

Mr. Mayhew remarked that he had no right to speak after his reply.

Mr. Hormusjee said he had been to speak after Mr. Marriott, but Mr. Mayhew rose and commenced and he did not wish to interrupt that gentleman.

The Commissioner allowed Mr. Hormusjee to proceed, remarking that he was not so well acquainted with the forms of Court as the counsel were.

Mr. Hormusjee then proceeded to say that in April 1867 Mr. Justice Westropp gave an order for attachment of the prisoner for contempt of Court, in not producing some books. Insolvent then absconded, and the attachment, which was in a suit was at his (Mr. Hormusjee's) instance, was still unfulfilled. The disappearance of the insolvent in that case had not yet been explained and he had not yet produced the book, and as the Official Assignee had got all the assistance insolvent would give him, there was no reason for the interim order being continued.

Mr. Mayhew said that he thought if there was any one that should not appear in that Court it was Mr. Hormusjee Shapoorjee. He told them that the order for attachment of the insolvent had never been executed, but if his Lordship would look the schedule, he would find Hormusjee had made use of it not to secure what was justly due him but actually to squeeze out of the insolvent all he had at the time. And then this man stood up in Court and told he had made a compromise! He should have told the Court that he had made use of the order to squeeze out about three times the value of his claim, that waiving all right to attach he got all his money and three times the amount. Yet he came and said he had not used the attachment, and urged that as a reason for withdrawal of the interim order. Really he (the learned counsel) would say that if any creditor ought to hide his face it was Mr. Hormusjee Shapoorjee, and if the creditors or the Official Assignee could put on the screw on that gentleman to make him yield up the property he thought that ought to be done.

Mr. Hormusjee—The statements of Mr. Mayhew are utterly groundless.

The Commissioner—Oh, I can't go into that.

Mr. Hormusjee—Because, my Lord, it is a mere reflection on my character. He said on Saturday that I furnished the report of the case I gained, to the *Bombay Gazette*. That is also perfectly incorrect—altogether unfounded. Mr. Mayhew knows very well the remarks which were made by Justice Westropp at the time when he made a reflection against my character.

Mr. Mayhew here interposed some remark, when

Mr. Hormusjee added—You made certain remarks against me and you were immediately checked.

The Commissioner here put a stop to this strain of procedure by remarking that as a general rule he was averse to cancelling interim orders. Still, the present was a peculiar case and after what had been shown as the conduct of the insolvent, and the way in which he had acted when Mr. Justice Westropp gave an order for the production of the books, he thought it was extremely probable that after hearing the remarks in this Court the insolvent would try again to abscond. This being the case, the renewal of the interim order would result in entirely defeating the ends of justice, and therefore he ordered that it be cancelled.

The case was then adjourned till Tuesday first.

THE INDUS FLOTILLA AND THE ORIENTAL STEAM COMPANY.

(Globe, August 7.)

The correspondence which has just issued from the India Office, on the motion of Lord William Hay in the House of Commons, relating to the Oriental Inland Steam Navigation Company, affords an illustration of the extent to which the governmental departments are distracted with matters possessing not the smallest public interest or importance. The facts in themselves are extremely simple, but they have been shrouded in a maze of complications. Twelve years ago, upon the formation of the Oriental Inland Steam Navigation Company (Limited), it obtained a contract with the Hon. East India Company, whereby the former was to receive, under certain conditions, a subsidy of £5,000 per annum for ten years; and some time afterwards the formation of the Indus Steam Flotilla, with a guaranteed capital to the extent of a quarter of a million sterling, was sanctioned by the Government of India. The Oriental Company, from the first, had to cope with adverse circumstances; and the forfeiture of the subsidy, through its non-fulfilment of the main conditions of the contract, only added to its misfortunes and presaged its ruin.

It would be a novel circumstance if the promoters of an unsuccessful undertaking could not fix upon some "unavoidable contingency" or some "evil disposed" parties upon whom to cast the blame of the losses sustained by the shareholders; and in this instance the culpability is attempted to be fastened upon the then Government of India. Overlooking the fact that they were the first to receive direct Government assistance, and that they forfeited it after the payment of the instalment of the first year by their own act, the Oriental Company's directors ascribe all their misfortunes to advantages over them alleged to have been given to their great rival in river navigation. They state the Company has felt constrained on many occasions to represent to the Government of India the serious disadvantage at which it had been placed in having to compete on the River Indus with a company having 5 per cent. interest guaranteed to the proprietary and supported by all the interest and patronage of the Government of India; that this was specially the case when in 1862, the Government consented, in order to supply a deficiency in vessels caused by the failure of those specially constructed for the Indus Steam Flotilla, to hand over its flotilla of steamers and barges on the Indus to that company, taking in payment for the same the stock of the company, thus accepting in payment for the property of the Government the stock of a company, the interest on which the Government itself undertook to guarantee; and that since that time the Government had consented to a further extension of the capital, with interest guaranteed, until it had reached £500,000. Whether from these presumed advantages, or from its energetic and judicious management, certain it is that the Indus Flotilla Company made increasing advances in the carrying trade of the river, while the Oriental Company as rapidly retrogressed. The climax was reached in 1866 by the removal of the fixed minimum rate of freight for the Indus Flotilla, which had operated as a guard against the Oriental Company being run off the river. The Oriental Company, not being in a position to endure the fluctuations and reductions of freight which trade and competition effected, was beaten, and was glad to make terms of capitulation with its victorious rival.

The acceptance of the principle of purchase of the Oriental Company's property by the Indus Flotilla was after all not the most difficult problem to solve. A knotty point arose out of the money consideration. The Oriental Company had expended £400,000 in establishing itself on the River Indus, thus contributing largely, as it pretended, to the development of the resources of Western India; and it offered to transfer its property upon a valuation, with prescribed conditions, or for a specific amount, viz., £200,000. The Directors of the Indus Flotilla were prepared to entertain the former proposal, or to negotiate for purchase upon a maximum basis of £100,000. Lord Cranborne, however, when at the India Office, declined to sanction either of the arrangements: he disapproved of the principle on which the Oriental Company desired their property should be valued, could not permit valuation by, the agents of the two companies to be final, and agreed that the sum asked was probably much more than the property was worth. In May of last year, however, Sir Stafford Northcote transmitted the negotiations to the Governor in Council at Bombay, and intimated that, provided the Bombay Government considered the property in question would be worth so much to the Flotilla Company, Her Majesty's Government were prepared to sanction its purchase by them for £75,000, payment to be made in fully paid-up shares of the Flotilla Company at par.

The question here entered upon a new phase. The Oriental Company had fallen into difficulties through arrears of wages and outstanding claims, and the Bombay Government a year ago found it necessary to protect the interests of Government, which was a creditor of the Oriental Company to the extent of 1¼ lakh of rupees. It was first considered whether, pending the arrangement as to purchase, the company's property should be mortgaged to the Government for 2 lakhs, so that Government could satisfy other creditors, and recover its own debt; but the law officer of the Crown at Kurrachee was of opinion that the agent had not the power to effect a mortgage of the company's property without the consent of the directors, and the proposed arrangement was consequently not practicable. No further steps were then taken, except that the Commissioner instituted legal proceedings and attachment of property, in satisfaction of the debt to Government. As after investigation, it was not considered advisable by the officers in Sind that the Indus Flotilla Company should take the plant of the Oriental Company, it is clear that delay was inevitable.

In the meantime, the Oriental Company was obliged to go to the Court of Chancery to extricate it from its embarrassments. Startling disclosures were then made. It was found that the property of this company, in addition to debts in India aggregating about £28,000, had liabilities in England secured on it to the extent of above £600,000 more. Such being the case, and further taking into consideration that the company's vessels were stated, both by the agent of the company and Major Bonus, the Deputy Consulting Engineer for Railways to the Indian Government, to be unsuitable for the purposes of the Indus Flotilla Company, the Bombay Government, on the 31st October, informed the Secretary of State that it did not seem to them advisable to stir further in the matter, except to take the legal steps that were necessary to secure payment of the debt to Government. The worst feature in the case is that this decision was not accepted by the parties concerned in that becoming spirit which the attention bestowed upon it at the India Office merited. The Indian authorities were abused; even the Secretary of State was subjected to unseemly importunities; and in the winding-up proceedings of the Oriental Company the official liquidators attempted to construe the purchase negotiations into a binding contract, but of course without success. In the end, however, the company was ready to accept even a less sum than that originally named by the Indus Flotilla—£30,000, it is believed, would not have been refused. The matter, however, was brought to a close last February by a despatch from the Secretary of State to the Bombay Government. The Flotilla Board had stated it had given them satisfaction to find that the Indian Government had not sanctioned the purchase to which they had conditionally agreed, as they had since learned that the property had much deteriorated in value; but they were still of opinion that it would be desirable for their company to obtain possession of the vessels and other property on the Indus belonging to the Oriental Company, at a price not exceeding £30,000 in the capital stock of the Flotilla Company at par. But, Sir Stafford Northcote added—"I am of opinion, however, after carefully considering the matter, that it is not now for the interest of the Flotilla Company that they should purchase the vessels and other property referred to, on any terms, and have informed the Board accordingly."

Now, it must reasonably appear to all who peruse this correspondence that neither the misfortunes nor the collapse of the Oriental Ihland Navigation Company were owing to any action on the part of the Indian Government that could fairly be impugned. That the navigation of the Indus afforded a fair field for the realisation of profits is evident from the success of the Indus Flotilla, upon whose total earnings (£294,872) between 31st December 1862 and 30th June 1866, there were net receipts amounting to £857,403. That the Oriental Company had at least as good an opportunity of realising the full benefits of this trade is, moreover, attested by its vessels being the first to navigate the Indus, with direct support from the national treasury, which, however, by its own act it forfeited. This company, much as we may commisserate with its suffering shareholders, is, we fear, but another instance of unskilful management, which must always inevitably succumb to superior control in any competition like that which took place upon the Indus.

INSURANCES.

POLICIES INDISPUTABLE.

ALBERT LIFE ASSURANCE COMPANY. THE LARGEST LIFE OFFICE IN INDIA.

Established 1838.

For the Assurance of Lives and for Granting Annuities and Endowments.

HEAD OFFICES, 7, WATERLOO PLACE, PALL MALL, LONDON,

WITH BRANCHES IN CALCUTTA, BOMBAY, MADRAS, CEYLON, AND CHINA.

And Agencies throughout Europe and India.

CAPITAL—HALF A MILLION STERLING.

Revenue—nearly £1,000 per diem.

Indian New Business progressing at the rate of upwards of £20,000 per annum in Premiums.

One of the distinguishing features of the Company has always been its prompt settlement of claims.

The sum paid to claimants up to the present time in India alone (inclusive of Bonuses) exceeds TWO MILLIONS ONE HUNDRED AND FIFTY THOUSAND STERLING.

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HENRY EDWARD ASTLEY, Esq., (Ewart, Latham & Co.) Merchant.
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SAMUEL McCULLOCH, Esq., (Barrister-at-Law).
WILLIAM LOUDON, Esq., Administrator General.
Medical Officer—Surgeon Major T. B. JOHNSTONE, M. D. Town Hall, Hours; 10 to 11 A. M.
Solicitors—Messrs. HEARN, CLEVELAND & PEILE.
Agents— „ EWART, LATHAM & Co.
City Agent—The Manager, DELHI & LONDON BANK (LD.)
Bankers—THE NEW BANK OF BOMBAY.
„ THE NATIONAL BANK OF INDIA.
Secretary—D. McLAUCHLAN SLATER, Esq.

ADVANTAGES OFFERED TO ASSURERS.

Policies indisputable.

Lives assured through the Indian Branch with certain exceptions may in time of peace reside or travel in any part of the world except the Western Coast of Africa.

Immediate reduction to English rates on the lives Assured reaching Europe. Promptitude observed in issuing Policies. No charge for Entry-money, Polices or Medical Fees. Premiums may be paid in one sum, or Yearly, Half Yearly, Quarterly, or Monthly.

Thirty days of Grace allowed for Yearly and Half-yearly payments, and fifteen for quarterly or Monthly

Assignments of Policies registered without charge.

Assurances may be revived within six months of the date on which the Premium became due. Civil rates charged on the lives of Military Officers holding Civil appointments (Police and Constabulary Corps excepted). Policies may, at the time of being effected, be made payable in London at the rate of two Shillings sterling per Company's Rupee.

SPECIAL NOTICE.

The rates of Premium charged by this Company will be found upon comparison to be generally lower than those of other Offices, and particularly favourable for Military Men.

FOR EXAMPLE.

The following Premiums are required at the undermentioned ages for the Assurance of Rs. 1,000 for the whole term of life without Profits; the rates for the participating scale being about 10 per cent. higher:—

Age.	Civil. Half-yearly. Rs.	as.	p.	Civil. Monthly. Rs.	as.	p.	Military. Half-yearly. Rs.	as.	p.	Military. Monthly. Rs.	as	p	Age.
20	15	0	0	2	10	6	17	8	0	3	1	7	20
30	18	0	0	3	3	0	20	0	0	3	3	8	30
40	22	8	0	3	15	9	23	8	0	4	2	7	40
50	29	8	0	5	3	7	30	8	0	5	6	5	50
60	41	8	0	7	5	7	42	8	0	7	8	5	60

THE SHORT TERM PREMIUMS have recently been materially reduced, and the following examples show the Annual Premiums required for the assurance of Rs. 1,000 for the different periods, at the respective Ages:—

Age.	Civil. 1 yr.	3 yrs.	5 yrs.	7 yrs.	Military. 1 yr.	3 yrs.	5 yrs.	7 yrs.
25	27	28	28	28	34	34	34	35
35	31	32	32	33	36	37	37	37
45	39	40	41	42	42	43	44	45
55	53	55	56	51	54	56	57	59

Half yearly, Quarterly and Monthly Payments in proportion.

Annuities and Endowments granted on favourable terms and every description of Life Assurance Business transacted.

For further particulars, Forms of Proposal, Reports, Prospectuses, &c., apply to

D. McLAUCHLAN SLATER, Secretary for Western India.

Office, 3, Church Lane, Bombay,

GUARDIAN FIRE & LIFE ASSURANCE COMPANY.—The undersigned are prepared to issue POLICIES against FIRE on the usual terms.
SIR CHARLES FORBES & Co., Agents.

THE LANCASHIRE INSURANCE COMPANY.—The undersigned continue to grant Policies of Insurance against Fire upon Buildings, and their contents in Bombay.

They are now prepared to issue Policies for terms longer than one year, charging for the extra period the proportionate part of the year's premium.
LYON & Co.

THE PACIFIC FIRE AND MARINE INSURANCE COMPANY OF SYDNEY.—INCORPORATED BY ACT OF PARLIAMENT OF NEW SOUTH WALES, 26, VICTORIA.—The undersigned having been appointed AGENTS of the MARINE DEPARTMENT of the above Company are prepared to accept RISKS and issue POLICIES on Goods, Specie, &c. by Vessels to the United Kingdom, or Continent, or by Steamers to Indian Ports or to the Mauritius. EWART, LATHAM & Co., Agents.
Bombay, 11th August, 1868.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.

(Incorporated by National Decrees of 7th and 8th March 1848 and by Imperial Decree of 25th July 1854.)

Recognised by the International Convention of 30th April 1862 and by Act No. VIII, of 1864, of the Legislative Council of India and by amended Act of 1867.

SUBSCRIBED CAPITAL £3,200,000.
PAID UP CAPITAL £2,400,000.
BEING CALLED UP £800,000.
RESERVE FUND £800,000.
HEAD OFFICE—Paris.

AGENCIES AT
Bombay, London, Calcutta, Hongkong, Shanghai, Bourbon, Saigon.
SUB-AGENCY.—Yakohama.
CORRESPONDENTS.
Madras, Pondicherry, Singapore, Java, Mauritius, Egypt.
London Bankers.
THE UNION BANK OF LONDON and MESSRS. C. J. HAMBRO AND SON.

AGENTS IN SCOTLAND
National Bank of Scotland.

The Bank grants Drafts and Letters of Credit and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the continent of Europe.

CURRENT ACCOUNTS.

These will be made up to the 30th June and 31st of December in each year, and if the balance shall not at any time during the half year have been below Rs. 1,000, Interest at the rate of 2 per cent. per annum will be allowed on the minimum monthly balances. No interest will be allowed above one lac.

Deposits for fixed periods are received at interest, particulars of which may be obtained at the Bank as also any information as to rules of business, &c.

DISCOUNTS, LOANS, &c.

The Bank discounts, approved Local Bills, grants Loans on Government Paper, Bullion, Bank Stock, and approved Shares and other Securities.

All Remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."
E. J. HARDCASTLE, Acting Manager.

9, Rampart Row, Bombay, 24th October 1867.

ORIENTAL BANK CORPORATION.—INCORPORATED BY ROYAL CHARTER.

The current rates of Exchange are:— per Rupee
On London at 6 months' sight .... 1s. 11 1/4d. do.
„ 4 do. .... 1s. 11 1/8d. do.
„ 3 do. .... 1s. 11 1/16d. do.
„ 2 do. .... 1s 11d. do.
„ 1 do. .... 1s. 10 15/16d. do.
„ demand .... 1s. 10 7/8d. do.
On Scotland do. } 1s. 10 13/16d. do.
On Ireland do. }
On Paris do. .... 1s 10 3/4d. do.
Circular Notes payable throughout Europe. 1s. 10 3/4d. do.

No Drafts at four months' sight are granted for sums under £50 Sums under £20 are only drawn for on demand.

All Treasury Drafts, Hoondees and other orders for realization to be endorsed "Pay the Oriental Bank Corporation, or order."

Any information as to rules of business may be had on application at the Office or by letter to the Agent.

KURRACHEE SUB-AGENCY.

An Agency of the Corporation has been opened at Kurrachee, where Deposits are received on the same terms as at Bombay. The Agent also buys Bills on England and elsewhere, and grants Drafts on the Head Office and Branches of the Corporation.

Bombay, 2nd September 1868.

THE DELHI AND LONDON BANK (LIMITED).—ESTABLISHED in India 1844.

Capital *One Million Sterling*, in 20,000 Shares, of £50 each.—Paid up Capital £337,625.

HEAD OFFICE, LONDON—J. C. PARRY, Esq., General Manager.

BRANCHES:—Calcutta, Bombay, Delhi, Lahore, Allahabad, Mussoorie, Lucknow, and Jubbulpore.

London Bankers—Union Bank of London.

EXCHANGE.
6 months' sight ..at 1s. 11 1/8d. per Rupee.
4 do. ..at 1s. 11 1/16d. „
3 do. ..at 1s. 11d. „
2 do. ..at 1s. 10 15/16d. „
1 do. ..at 1s. 10 7/8d. „
On demand ..at 1s. 10 13/16d. „
On Scotland and Ireland ..at 1s. 10 3/4d. „
Circular Notes .... 1s. 10½d. „

No Drafts at four months' sight are granted for sums under £50 Sums under £20 are only drawn for on demand.

CURRENT ACCOUNTS

Are made up to the 30th June and 31st of December in each year, and if the balance has not any time during the half year been below Rs. 1,000, Interest at the rate of 2 per cent. per annum is allowed on the minimum monthly balances. No interest is allowed on sums above one lac.

FIXED DEPOSITS.
Subject to 3 months' notice of withdrawal 3 per cent. per annum
6 ditto 4 do.
12 ditto 6 do.

Any further information as to Rules of Business, &c., may be had on application to the Manager.

Remittances to be endorsed thus:—"Pay to the Delhi and London Bank Limited, or order."

Hours of Business—10 to 3: Saturdays, 10 to 1.
G. W. BOOKER, Manager, Delhi and London Bank, Limited.

Bombay, 23rd July 1868

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

EXCHANGE.

The Bank grants Drafts on London, Scotland, and Ireland, Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe at the following current rates of Exchange:—
On London, at 6 ms' sight above £50 1s. 11¼d. per Rupee
„ 4 do. .... 1s. 11 1/8d. „
„ 3 do. .... 1s. 11 1/16d. „
„ 2 do. .... 1s. 11d „
„ 1 do. .... 1s. 10 15/16d. „
On demand .... 1s. 10 7/8d. „
On Scotland do. }
On Ireland do. } 1s. 10 13/16d. „
Circular Notes for the use of Travellers on the Continent and to Europe Overland at 1 day's sight. }

The Bank purchases Bills and grants Drafts payable in Calcutta, Madras, Ceylon, Hongkong, Shanghai, Singapore, Penang, Mauritius and Yokohama.

The Bank also draws on the Branches of the Bank of New South Wales.

INTEREST.

On Deposit accounts payable on demand Interest will be credited half yearly, on 30th June and 31st December, at the rate of two per cent. perannum on the daily balance not exceeding one Lac Rupees.

ON FIXED DEPOSITS.
12 months .. .. 6 per cent.
6 do. .. .. 5 „
3 do. ... ... 3 „

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies, without charge, and realizes interests and Dividends thereon on the following terms:—

If to be remitted in Bank's Drafts, without charge.

If to be paid in India, a Commission will be charged of a ¼ per cent.

On returning Government Paper or Share Certificates out of safe custody, or when sold on paying the proceeds of such sale in India, a commission will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.

Commission charged on purchase and sale of Government Securities ¼ per cent.

All Letters should be addressed and Hoondees made payable to the Agent, Chartered Mercantile Bank.

Bombay, 2nd September 1868.

CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

HEAD OFFICE—HATTON COURT, THREADNEEDLE STREET, LONDON.

INCORPORATED BY ROYAL CHARTER.
PAID-UP CAPITAL—£800,000
BRANCHES AND AGENCIES.
Bombay. Rangoon. Hongkong.
Calcutta. Singapore. Shanghai.
Akyab. Batavia. Hankow.

BOMBAY AGENCY.
EXCHANGE.

The Bank's Agency in Bombay grants Bills of Exchange on the CITY BANK, London, at the following rates, viz.—
6 months' sight (on City Bank) at 1s. 11 1/8d. per Rupee.
4 do. .. ..at 1s. 11d. „
3 do. ... ... at 1s. 10 15/16d. „
2 do. ... ... at 1s. 10⅞d. „
1 do. ... ... at 1s. 10 13/16d. „
On Demand (Head Office) .... at 1s. 10 3/4d. „

INTEREST.

On Current Deposit Accounts will be credited half-yearly (on 30th June and 31st December) at the rate of two per cent on the daily balances from Rs. 1,000 up to Rs. 1,00,000. And on Fixed Deposits as follows:—
Repayable in one sum, at 3 months' notice, 3 per cent.
Do. 6 do. 5 „
Do. 12 do. 6 „

REMITTANCES.

The Bank's Agency realises Drafts or Hoondies on the Presidency for remittance to Europe in the Bank's Bills on London without charge.

All Drafts or Hoondies forwarded for realisation, to be made payable to the "Chartered Bank of India, Australia, and China, or order." When a remittance is to be made to a lady her Christian name must be given.

COMMISSIONS.

On the sale or purchase of Government Paper, Bank Stock, and other Securities, ¼ per cent.

The Bank receives Government and other Securities for safe custody free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.

On Interest or Dividends, or proceeds of Securities by sale, ¼ per cent. commission charged if the amounts be paid in India if remitted home by the Bank, no charge.

On delivering up Securities deposited for safe custody, ¼ per cent Office hours 10 A. M. to 4 P. M. Saturdays 10 A. M. to 1 P. M.

Bombay, 25th August 1868. JAMES DOUGLAS, Agent.

NATIONAL BANK OF INDIA LIMITED.

Established in Calcutta 1863, and Incorporated under the English Companies Act of 1862, 23rd March 1866.

AUTHORISED CAPITAL—TWO MILLIONS STERLING.
SUBSCRIBED CAPITAL .... £928,200.
PAID-UP CAPITAL £464,100
RESERVE FUND .... £ 32,200.

HEAD OFFICE.
80, King William Street, London.
Branches and Agencies
Calcutta, Bombay, and Madras.
Edinburgh Deposit Agency.
Agents.—Messrs. Dalmahoy & Cowan, W. S.
Glasgow Deposit Agency.
Agents.—Messrs. Couper Mackenzie & Innes, Solicitors.

BOARD OF DIRECTORS.
JOHN BORRADAILE, Esq., 26, Gloucester Place, Portman square.
J. R. BOYSON, Esq., late Solicitor to the Government of Madras.
R. O. CAMPBELL, Esq., of Messrs. Binny & Co. Madras, late President Bank of Madras.
W S. FITZWILLIAM, Esq., late Member of the Supreme Legislative Council of India.
W. E. FRERE, Esq., Bombay Civil Service, late Member of Council Bombay Government.
E. P. HARRISON, Esq., late Controller General of Accounts for India, and Government Director, Bank of Bengal.
R. W. WINGROVE, Esq., late of Calcutta.

CHIEF MANAGER,—R. O. SAWER Esq.
London Bankers.
The Bank of England
and
National Provincial Bank of England.
AGENTS IN SCOTLAND.
British Linen Company Bank.
AGENTS IN IRELAND.
Provincial Bank of Ireland.

RULES OF BUSINESS OBSERVED AT BOMBAY.

EXCHANGE.

The Bank grants Drafts on London, Calcutta, and Madras at the current rates of Exchange. It also negociates and collects Bills payable in those places Instructions respecting Family Remittances are carefully attended to, and when requested, and the necessary particulars are furnished, the Bank will forward First Copy of the Bill direct to the parties in England.

CURRENT DEPOSIT ACCOUNTS.

The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on customers' daily balances from Rs. 500 up to Rs. 100,000.

FIXED DEPOSITS.

The Bank receives Money, on Fixed Deposit, and allows Interest thereon as follows:—
On Deposits subject to 3 months' notice of withdrawal 3 per cent.
„ 6 „ „ 5 „
„ 12 „ „ 6 „

A Remittances should be made payable to the Manager National Bank of India (Limited), who will be glad to afford any further information respecting the Bank's terms of business.

By order of the Directors,
JAMES WINDRAM, Manager.
National Bank of India, Bombay, 1st July 1868.

FOR SALE.

FOR SALE.—CODE FOR THE UNCOVENANTED CIVIL SERVICE, containing, Leave, Deputation, Travelling, and Pension Rules. Compiled by BHOLANAUTH SEN, Assistant, Bengal Accountant General's Office.—Price Rs. 1½.
CHESSON & WOODHALL.
No. 10 Hummun Street, Bombay.

KOUSAINE COMPANY'S TEAS.—Just received, at the Godowns of the undersigned, 4 Meadow Street, a consignment of these fine HIMALAYAN TEAS.

SOUCHONG, in boxes of 10 and pounds, also in 2 pound packets.

KOUSAINE MIXTURE.—Ditto—Both at Rs. 2-8 per pound.—Cash.
HOWARD BROTHERS, Agents Kousaine Tea Company.

FOR SALE.

SPICED BEEF & MUTTON for SALE, without bone, preserved in Fat, in Tierces. Apply No. 1, Nesbit Lane, Fort.

FOR SALE, CHEAP, (just arrived), fine ADELAIDE FLOUR, in Barrels. Apply to NANABHOY AND SORABJEE.

ON SALE, one Sample 9-Horse Power PORTABLE and one Sample 6-horse power VERTICAL STATIONARY STEAM ENGINE, complete.
TIMMIS, WORMALD, & Co.
Opposite Custom House.

FOR SALE, at the Office of this Paper—Price Rs. 4—RULES relating to the WINDING UP of JOINT STOCK COMPANIES, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

FOR SALE.—Just arrived by Overland Mail and per "CORONA"
Salted Beef in Tierces and Barrel.
Do. Pork do. do. do.
Preserved Assorted Meat.
Egyptian Flour in Barrel.
Apply to the undersigned.
DADABHOY RUTTONJEE & Co.
Nesbit Lane, Fort.

FOR SALE, a handsome English-built Park Phaeton, with removable Coach-box, painted dark blue, and lined to match, by ROBERT NASH, Aberdeen, (well adapted to be driven by Ladies). A double set of (brown leather) English-made Pony Harness, on plated mounting with double round Driving Rein, &c., &c.

FOR THIS SEASON.—FRESH VEGETABLE, FLOWER, and FRUIT SEEDS, &c., &c., just imported by the Overland Mail.

HIRJEEBHOY RUSTOMJEE BAXTER begs respectfully to inform his Patrons and the Public of the arrival of his annual supply of fresh Vegetable, Flower, and Frui Seeds, each packet of the two first containing 24 useful varieties and of the Fruit 12 varieties. The whole have been carefully selected by an experienced Agent with reference to their suitability to the Indian climate, and can be confidently recommended.

The following can be had loose by weight:—

White and Red Drumhead Cabbage, Crimson Beet, Radish, Turnip, Celery, Parsley, &c. French Beans and Peas may be had alone with the above packet.

H. R. B. also desires to call particular attention to the Powders below-named, which are unrivalled:—

PERSIAN INSECT POWDER.—This Powder, while perfectly enoxious to animal life, is unrivalled in the total destruction of Fleas, Beetles, Moths, and every variety of insect. For Dogs, the Powder well rubbed into their coats will immediately destroy all Fleas,—a great desideratum both to Sportsmen and to Ladies; while for domestic purposes it is even more invaluable, especially for use in bed-rooms or store closets, as no Bug could live near the influence of this never failing destroyer; and to Moths it is equally destructive. In greenhouses its use is very efficacious in destroying the small Green Fly, so prejudicial to the health of plants: for this purpose some powder should be sprinkled on some red-hot wood or coal. For Beetles it is undeniably the best destroyer known, as a very small quantity sprinkled in places they most frequent will be fatal to them.

WORM POWDER FOR DOGS.—This is strongly recommended as a safe and effectual remedy for the speedy destruction and removal of the above, and innumerable assurances having been received of its valuable nature, both as a specific and alternative. It renders the coat fine and glossy, and is most useful for the preservation of the animal's general health.
HIRJEEBHOY RUSTOMJEE BAXTER.
No. 26 Meadow Street, Fort, Bombay.

ST. ANDREW'S LIBRARY.
THACKER, VINING, & Co.

ENGLISH LAW BOOKS—Latest Editions.
NETT CASH PRICES.

	Rs.	
Archbold's Criminal Pleading and Evidence	20	0
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Rampart Row. THACKER, VINING, & Co.

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Twenty-five Selected Pieces of Pianoforte Music *bound*		10	0

Rampart Row. THACKER, VINING, & Co.

FOR SALE ON COMMISSION—At the Rooms of BOMANJEE DOSSABHOY, Commission Agent, next to the Book and Tract Society, Esplanade.

The property of an Officer.

A first-rate breach-loading double-barrelled Rifle, in a mahogany case with spare leather cover, by Manton & Co.

Also,

6 Small nearly new single Horse Miniature Brougham with Circular Glasses on front.

JUST UNPACKED,

A few sets of best different coloured Kersey Horses Clothings, Pads or Saddle Cloths for single and double harnesses, Whip Sockets on Springs, Clips or Reinholders, some of them are with Rubber Springs, Bradley's Plate Powder in tin boxes, Coach and Gig Harness Liquid, spare Round Reins for single harness, Horse Brushes, Sami Leathers, &c.

A few sets of very best Buggy and Dog Cart and Gig Harness, stitched patent leather parts, stitched white ornaments on winkers and saddles, round brown reins covered mountings, wearing parts and tip plated on German Silver.

Also,

A few sets of plated mounted ditto, without covered Buckles.

And also,

A fresh batch of Children's single and double-seated Perambulators with highly furnished linings, folding heads, aprons with double springs, painted in different colours, and some of them are with imitation cane-body, and expressly made to order for India To be had on the Esplanade, or at the Auction Room of the undersigned on the Meadow Street, below Jaffer Suliaman.

Just Landed,

A new and neat light single Horse Miniature Landau, with Lamps, by Ness Brothers, Long Acre.

Also a property of a Gentleman.

A nearly new English-built small Miniature Landau by W. Carr, Manchester.

Also,

The Property of an Officer.

A quite new Hog Skin Saddle and Bridle, with spare two bridles, &c., by Peat, of London, in a case.

Also,

A new English-built Dennett with Lamps.

A Do do. very small Pony Curricle, with spare Shaft for making a Dog Cart at pleasure.

A new and light English-built door Shigram, with Lamps and Shaft, by McNaught and Smith.

Also,

A nearly new English-built four-seated light Open Carriage with Lamps, Pole, and Shaft.

4 Ditto Ditto Malvern Dog Carts, with Lamps, by McNaught and Smith.

The Property of a Gentleman.

A nearly new English-built four-seated roomy Open Carriage, with Lamps and Poles.

A nearly new light Mail Phaeton, with moveable hind seat to make a Waggonnette at pleasure, by Moss, Builder, 98, Euston Road.

A nearly new Cab Buggy, on C. Springs, by James Henderson, Glasgow.

1 very handsome nearly new English-built four-seated Cab Phaeton, with Lamps, Pole, and Shafts, by Jones, of Southampton.

1 Ditto very small self-driving Pony Phaeton with Lamps and Shafts.

3 Very handsome new English-built Cab Buggy, on C. springs, by Silk and Sons.

1 Ditto Ditto small Park Phaeton with moveable Driving-box.

And also,

A very handsome English-built self-driving Cab Phaeton by Silk and Sons.

One Ditto high-wheeled Waggonnette with moveable Hood.

The above to be seen at the Rooms of the undersigned, on the verge of the Elphinstone Cross Road, close to the Book and Tract Society's Depository, Esplanade.

Several other new and second-hand. Different kinds of Carriages to be seen in the other Godown, about 30 yards from the Rooms of the undersigned, on application.
BOMANJEE DOSSABHOY, Auctioneer and Commission Agent.
Commission Rooms, Esplanade, Bombay, 20th August 1868.

WINES, SPIRITS, BEER &c.,

FOR SALE, from L. Bassotaé, Bordeaux, in Cases of 1 dozen Quarts each—

			Rs.
CLARETS	Medoc	per doz.	18
	Medoc Vieux	„	21
	Margaux	„	18
	St. Emilion	„	20
	St Estephe	„	20
	Haut Sauternes	„	20
	Graves 1 er. Crû	„	20
	Chateau Leoville	„	25
	Grand Chateau Larose	„	25
	Grand Chateau Lafitte	„	25
BURGUNDY,	Chambertin	„	30

TIMMIS WORMALD & Co., Opposite the Custom House.

D. S. KEMP & Co.'s WINES, &c.

D. S. K. & Co. are advertising a remarkably choice series of SHERRIES.

Red Seal, Pale, dry, very good ... Rs. 21 per doz.
Yellow Seal, Pale, very fine ... „ 24 „
White Capsule, Pale, dry, very fine ... „ 28 „
Vino de Pasto ... „ 30 „

CLARET.

Excellent Breakfast Medoc. Price very moderate.
Chateau Lafitte. From a well-known Bordeaux house.

CHAMPAGNE.

Jules Mumm & Co.'s *Crown Brand*, finest quality shipped under express agreement.

BRANDIES.

D. S. KEMP & Co.'s own brand. Labels registered.
D. S. K. & Co.'s No. 1 .... Rs. 38 per doz.
Do. „ 2 .... „ 25 „

These Brandies are the results of negociation with one of the first Cognac distillers for regular supplies of his finest products. Lovers of the Spirit will perceive at once that they are not artificially sweetened, but that age and original fine quality are the causes of their present exquisite flavour and bouquet.
Bombay. D. S. KEMP & Co.

WARRANTED WATCHES.—All Gold and Silver Watches of every description and size manufactured by us, and fitted with the latest improvements, are warranted to purchasers for the term of 1, 2, or 3 years.
FAVRE, LEUBA & Co.

MUSICAL BOXES.—A new and splendid assortment of these has just been received. Prices very moderate.
FAVRE, LEUBA & Co.

A SUPERIOR WATCH.—The best Silver Watch ever manufactured at the price, Rs. 50 with guarantee for 2 years, can be procured from
FAVRE, LEUBA & Co.

TRAVELLING AND OTHER CLOCKS.—Office and Travelling Clocks with lever and pendulum action. Drawing and Dining Room Clocks with Calendar, Thermometer, Barometer, &c., &c.
FAVRE, LEUBA & Co.

KEYLESS WATCHES.—Possessing an immense advantage over other Watches. These Watches which do not require the troublesome operation of winding up with a Key, thereby preventing the introduction of dust, are most durable and keep a remarkably correct time

Guarantee accompanying each Watch.
FAVRE, LEUBA & Co.

FAVRE, LEUBA & Co., Bombay and Locle (Switzerland), Watchmakers, Jewellers, Opticians, and Engravers.

Prize Medals obtained at the International Exhibitions of London, Paris, New York, Berul (Switzerland), Oporto, and at the late Akola Exhibition.
REMINGTON'S BUILDING, Elphinstone Circle.

JEWELLERY.—English, French, and German Jewellery.
WATCHES, CLOCKS, JEWELLERY, and MUSICAL BOXES carefully repaired. FAVRE, LEUBA & Co.

AMERICAN CLOCKS., in great variety. A speciality of Lever action 8 days' Clocks. Price Rs. 25. FAVRE, LEUBA & Co.

ROSSELET & Co.
ESTABLISHED 1858.
CHRONOMETER MAKERS, JEWELLERS, OPTICIANS, ENGRAVERS, &c.,
No. 6, MEADOW STREET, FORT, BOMBAY.

KINLOCH & ALLAN, IRON MERCHANTS.—Hardware of all descriptions, Contractors' Tools, Plumbers' Material.

Just landed, ex "Admiral de Winter," No. 20 W. G. GALVANIZED CORRUGATED IRON, and ex "City of Shanghai" 6 inches and 9 inches CAST IRON SOCKET PIPES

Prompt despatch to all Orders entrusted to our care.
KINLOCH & ALLAN.
Bombay, 4th June 1868.

SALES BY AUCTION.

DINSHAW HORMUSJEE & Co., Nos. 12 AND 13, APOLLO STREET.

WEEKLY AUCTION SALE.

TO-MORROW, SATURDAY, the 5th inst., at 1 P. M., Messrs. DINSHAW HORMUSJEE & Co. will sell by Public Auction at their Rooms, 12 and 13 Apollo Street, Fort, a quantity of Piece Goods, consisting of Grey Shirtings, Longcloths, Madapollams, Jaconets, T. Cloths, Domestics, &c.; also, an assortment of American Kerosine Oil Table Lamps of various descriptions, 100 Boxes of assorted Soaps, a case of Pocket Knives, one Case of Toys, sets of Plated Spoons, a case of Fashionable Gilt Jewellery, comprising Earrings, Broaches, Bracelets, Snuff and Pin-Boxes, Rings, Necklaces, Watch Keys and a variety of Sundries.

FOR SALE ON COMMISSION.

A few boxes of best Pinet Castillian Brandy.
Do. do. do. S. Miller's Sherry.
Do. do. do. Crown's Port.
2 American Stoves.
DINSHAW HORMUSJEE & Co.
Bombay, 4th September, 1868.

BENNETT AND COMPANY.

WANTED A DOG.

A Black and Tan or White Terrier Dog between 12 and 20 lbs. weight. Must kill rats, &c. &c.

WEEKLY SALE.

TO-MORROW, SATURDAY, the 5th instant, Messrs. BENNETT & Co. will sell by Public Auction at their Rooms a quantity of Grey and other Piece Goods, such as Grey Shirtings, T. Cloths, Madapollams, Jaconets, &c.

Barrel Bread, tins of Preserved Meat, Vermicelli, Juliens, Jars of Pickles, and few bottles of assorted Sauce, &c.

On account of whom it may concern—
G—D G—S—7 Cases of White Nain-sooks.
17 Bales of Grey Jaconets, each 150 Pieces, 2 lbs. and 2 oz.

AT 1 P. M.

Any Carriages and Horses offering.

AUCTION SALE OF PADOW.

TO-MORROW, SATURDAY, the 5th inst., at 2 P. M., Messrs. BENNETT and Co. will sell by Public Auction, at their Rooms, by order of Shaw Bhograz Nurpal, the Mortgagee, and on account and at the risk of Pachoobhoy Tezsee, Mortgagor.

The Padow or Vessel called or known by the name of "Durria Dowlutt," of 77 caudies, No. 2007, now lying at Tank Bunder.

AUCTION SALE OF STOCK IN TRADE.

On MONDAY next, the 7th instant, at 11 A. M., Messrs. BENNETT and Co. will sell by Public Auction at the Apollo Street, opposite the Municipal Commissioner's Office, the following goods, viz.:—Sets of Glassware, Plated Vegetable Dishes, Plated and Gilt Table Candlesticks with Shades, Bronze Hanging Argand Lamps, Gilt Chamber Lamps, Tin Cash and Paper with Chubb's Locks, Stationery, such as English-bound Blanks of sizes, Reams of Foolscape, Note, and Letter Papers, Steel Pens, Ink Bottles, Thermometers, sets of Billiard Balls, Dressing Cases, Tin Canisters for Tea and Sugar, Playing Cards, Measuring Tapes, Hand Gloves, Spare Moons and Bottoms, Cases of Table Candles, Pewter Beer Mugs, few cases of Oilmanstores, Wine, and various other Articles

AUCTION SALE OF VALUABLE LANDED PROPERTY.

On WEDNESDAY next, the 9th instant, at 4 P. M., Messrs. BENNETT and Co. will sell by Public Auction on the premises, by order of the Executrixes of the late Dhunjeebhoy Curmally, the Mortgagee, and on account and at the risk of Khoja Dossa Mowjee, the Mortgagor, the following valuable landed Property, viz.:—

All that piece or parcel of land or Government ground, together with the bungalow, and out-buildings and offices thereon, situate, lying, and being in the Native Town, without the Fort of Bombay, at the Falkland Road (on the western side thereof), which contains by admeasurement 977 square yards, be the same little more or less, and registered in the books of the Collector of Land Revenue under No. 484, and are assessed by the Collector of Assessment under No. 42, and bounded as follows:—that is to say, on or towards the east by the Falkland Road, on or towards the north-west by the property of Dossabhoy Edaljee Baxterna, and on or towards the south-west by the property of Shree Venketesh Saccaram Gopaldass.

AUCTION SALE OF VERY VALUABLE LANDED PROPERTY AT GIRGAUM ROAD.

On FRIDAY, the 18th instant, at 4 P. M., Messrs. BENNETT and Co. have received instructions to submit to Public Auction on the Premises (if not previously disposed of by private contract) by order of Government the undermentioned property, viz:—

All that oart or piece or parcel of land or ground called or known by the name of Motey Churney Oart, together with the messuage, tenement, or dwelling-house and premises standing thereon, and the Cocoanut and other Trees growing thereon, situate on the Girgaum Road, in the Island of Bombay, containing by admeasurement five hundred and sixty-nine feet in length on the south side thereof, five hundred and forty-seven feet in length on the north side thereof, fifty-three feet in breadth on the west side thereof, and fifty feet and three inches in bredth on the east side thereof, being equal to three thousand one hundred and eleven square yards, be the whole more or less, and which said premises are bounded as follows:—that is to say, on the east by the Girgaum Road aforesaid, on the west by the Oart of Mahomed Ally Rogay and the European Burial Ground, on the north by the Oart or ground of Shreecrustna Wassoodewjee, and on the south by the Oart of Luxumonjee Hurrishunderjee, and which said premises are assessed by the Collector of Assessment formerly under No. 103 and now under No. 102, and stand in the books of the Collector of Pension and Tax under No. 45.

The sale will be subject to conditions which will be then read, and copies of which may be obtained on application to the Auctioneers.

FOR PRIVATE SALE.

One English-built Mail Phaeton with a pair of handsome young large Horses and Harness. Can be seen at one hour's notice.

A nearly new Self-driving Carriage, from Long Acre, London, with a pair of very fast and high-bred Arab Horses, and Silver-plated Double Harness, complete, with Shafts, for one Horse. Can be seen any time.

Bombay, 4th September, 1868. BENNETT & Co.

SALES BY AUCTION.

BYRAMJEE FRAMJEE & Co., AUCTIONEERS, COMMISSION AGENTS, AND APPRAISERS.

BYCULLA, PARELL ROAD, NEXT TO THE JEWISH SYNAGOGUE.

THE BYCULLA AUCTION MART.

SALE OF HANDSOME HOUSEHOLD FURNITURE, CARRIAGES, HORSES, &c. &c.

TO-MORROW, SATURDAY, the 5th instant, at 1 P. M., Messrs. BYRAMJEE FRAMJEE & Co. will sell by Public Auction at their new Auction Mart, Byculla, Handsome Household Furniture, comprising Richly Carved Blackwood Circular and Pier Tables, a Pair of Semi-Circular Pier Tables, Large Cheffoniers, Tea Poys, Wardrobes, Clothes Presses, Cupboards with Glass Book Cases, Sideboards, Drawing Room and other Chairs, three large Glass Show Cases, English Mahogany Cheval and Toilette Glasses, Teakwood Veranda Couches with rattan back and seats, a Copying Press, two Musical Boxes, four Handsome Gilt American Eight Days' Clocks, Revolvers in Cases, Pictures and Oil Paintings in Frames, a set of very Rich and Handsome Crystal Cut Glass Ware for more than 12 persons, White and Gold new Dinner and Breakfast services for 12 persons, and other spare Breakfast requisites Exhibition Pattern spare Dinner or Table Plates; an Invoice of Handsome Water Goglets with Trays and Covers, two pair large and Handsome Porcelain Biscuit or Preserve Jars, ten sets of best Plated "Lilly," "King," and "Queen's" Pattern Spoons and Forks in Mahogany Cases, each complete for 12 persons, Cruet, Pickle, Egg, and Liquor Stands, Ice Pitcher, Curry Dishes, Butter Pots, Centre Pieces, Table and Chamber Candlesticks, Tea Set, Waiters, Champagne Flaggons or Bottle-holders, Desert Knives and Forks, superior Buck Horned Handles Cutlery in sets for 12, an Invoice of very elegant best Electro-plated 12 and 14 inch Hanging Argand Lamps with Ceiling Heads, Flowered Moons and Bottoms, double Chimneys and Albert Drops (give a very brilliant light), an Iron Fireproof Safe with drawer, a Bob of superior White, Scarlet, and Green Woollen Whitney Blanket, Rich Cut Glass Pedestal Table Candlesticks with flowered Shades, Pans, and Drops, an Invoice of very handsome and elegantly Dressed Dolls of very large sizes, some of them with speaking, moving, and other contrivances, three sets of best plated on German Silver Buggy Harness of superior make, Extra large Panoramic Balls of Silver Glass and different Colours, handsome Masac worked Pillows and Cushions for Couches and Sofas by "Crossley," Parian Busts with Glass-domes and Stands, handsome Bohemian Glass and Porcelain Flower Vases, Figures and Toilet Bottles, about 20 dozen of best Champagne of first quality in 1 dozen Cases, 10 dozen of No. 1 Port, about 50 dozen good Dinner Sherry with Green and Yellow Seals, a few dozen Ullaged Champagne, a small quantity of Perfumery by G. F. Coward and others, consisting of Eue de Cologne in large Stoppered Bottles, Lavender in large and small Bottles, Florida Waters, a few Maps, Charts, Books, and Sundries.

AT 2 P. M.

An Excellent English-built Buggy with a handsome serviceable Horse and Harness complete.
A Buggy with Pony and Harness.
A Handsome light Palanqueen Shigram, nearly new and made to order.
An Open-door Shigram in good condition.
And any other Carriages and Horses offering.
The Property is now on view.

FOR SALE ON COMMISSION.

Superior Champagne in quarts; and Brandy by Hannessy and Pinet Castillon.
Best Port No. 1 good Dinner Sherry.

SALE OF HANDSOME HOUSEHOLD FURNITURE, A SPLENDID COTTAGE PIANO, &c., AT LOVE LANE, MAZAGON.

On MONDAY, the 7th instant, at 1 P.M., Messrs. BYRAMJEE FRAMJEE and Co. are instructed to submit to Public Auction Handsome Household Furniture, &c., of a Gentleman, changing his Residence, comprising Rich Cut Glass Ware, handsome Dinner, Dessert, Breakfast, and Tea Sets, Plated Curry Dishes, Candlesticks, Tea Sets, Waiters, Bread Baskets, Cruet, Egg, Pickle, and Liqueur Frames, a set of handsome Spoons and Forks in Mahogany Case, Dessert Knives and Forks, Cutlery, &c.; handsomely Carved Blackwood Furniture, such as Drawing-room Couches and Chairs, a pair of large Chiffoniers, Circular, Pier, and other Tables, Tea Poys, Horned Hatstands, Four-post Bedstead, Dressing Glasses, Presses, Cupboards, Wardrobes, Chest of Drawers, Sideboard, a handsome Plated Six-light Chandeliers by "Tucker," a splendid Rosewood Cottage Piano by "Thomas Jacobbs," a set of Four Sporting Pictures in Frames, Carpets, Table Ornaments, Dispense Articles, &c.

No Catalogues, and the Property is now on view.
BYRAMJEE FRAMJEE & Co.
Byculla, Parell Road, 4th September, 1868.

CRAWFORD AND COMPANY, 3, MARINE STREET, BOMBAY.

USUAL AUCTION SALE.

On MONDAY, the 7th inst., Messrs. CRAWFORD and Co. will sell by Public Auction at their Rooms the following:—
15 Bales Grey Shirtings, 8½ lbs. 45 in.
3 Cases T. Red Plain, 28 yards.
3 do. do. Mull 10 „
3 do. do. Prints 28 „
5 Cases each 500 gross superior White Card Thread.
1 „ „ 500 „ „ Black ditto.
5 Barrels Flour.
20 Cwts. superior White Zinc Paint in ¼ Cwt. Kegs.
100 Dealwood Boxes for packing Treasure in with Iron Clamps, complete.
75 Teakwood ditto. ditto. ditto.
15 Sets Ousley's Travels in Persia.
900 New Brass Boiler Tubes, in lots, to suit purchasers.

A small parcel of Jewellery, consisting of Ladies' Brooches of the newest fashion, sets of Brooches and earrings in Velvet-lined Case, and a few Lockets of very choice design for Photographs.

SALE OF TIMBER.

On THURSDAY next, the 10th instant, at 3 P. M., Messrs. CRAWFORD and Co. will sell by Public Auction on the Tank Bunder, the following:—
205 First and Second-class Teak Squares.
A quantity of Teak Planks, Scantings, &c.
25 per cent. deposit will be required at the time of sale.

SALE OF THE MATERIALS OF SUNDRY BUILDINGS.

On WEDNESDAY, the 16th Sept., at 4 P.M., Messrs. CRAWFORD & Co. will submit to Public Auction, on the premises, all the Materials comprising certain buildings upon the property lately belonging to Mr. Henry Rogers, and let to Messrs. Lawrence & Co., Coach-builders, situated on the Bellasis Road opposite to the entrance to the Byculla Club. Ample time will be allowed for removal a deposit of half the amount of the purchase money to be paid on the day of Sale, and the balance within 3 days after till payment whereof none of the Materials can be removed.

AUCTION SALE OF THE PROPERTY OF THE FRERE PRESS COMPANY LIMITED (IN LIQUIDATION.)

On WEDNESDAY, the 23rd September at 3 P. M., Messrs. CRAWFORD & Co. will submit to Public Auction on the premises the Property belonging to the above Company, consists of the Buildings, Machinery, Plants, &c., known as the Frere Press, situate, lying, or being on the Elphinstone Bunder.

For the convenience of Purchasers the property will be sold in four lots as follows:—

LOT 1.

All that very substantial stone building known as the Frere Press premises on the Elphinstone Bunder very favourably situated, being next to the Goods Station of the G. I. P. Railway Company, including a Cast Iron Tank for supplying the Boilers capable of containing 48,000 gallons, together with all the right, title, and interest of the vendors in and to a lease of 10,000 square yards of land on the Elphinstone Bunder, or a portion of which the aforesaid building is situated, the lease is for a period of 99 years, commencing from the 14th May 1863 at an annual rental of Re. 1 per square yard.

LOT 2.

A pair of Horizontal High Pressure Engines, 80 Horse Power nominal, with 4 upright Boilers.

LOT 3.

6 Mason's Patent Screw Presses with 6 Weighing Machines complete, 198ft. 5 in Shafting, 36ft. 4 in do., 17½ft. 6 in do, 12 Drawing Pullies, Sundry Articles, such as Blocks, Rope, Pullies, &c.

LOT. 4.

All the right, title, and interest of the vendors in and to a Patent Right appertaining to Marin's Screw Presses whereby the holder is entitled to a Royalty of one anna per bale upon all bales pressed in Presses of a similar construction, the Patent expires in 1876.

ALSO,
LOT 5.

One pair Quadrant Hydraulic Presses, Johnstone's Patent, with a set of very superior Pumps.

Bombay, 4th September, 1868. CRAWFORD & Co.

SUN FIRE OFFICE.
ESTABLISHED 1710.

The undersigned grant INSURANCE against loss by FIRE on BUILDINGS and their CONTENTS, in BOMBAY and in the MOFUSSIL at current rates; also on SHIPS in HARBOUR.

The rate on DWELLINGS in the SUBURBS of BOMBAY, and in the MOFUSSIL, has lately been considerably reduced.

Policies may be opened for longer periods than a year (as 13, 14, 15 months, &c.,) at rates proportionate to those for annual Policies.
PEEL, CASSELS & Co., Agents.

THE PHARMACOPŒIA. The Second Edition (page 188) of the Translation of the Pharmacopœia of the Royal College of Physicians of London, by Dr. G. F. Collier, published by Longman and Co.:—"It is no small defect in this compilation (speaking of the Pharmacopœia) that we have no purgative mass but what contains aloes; yet we know that hæmorrhoidal persons cannot bear aloes, except it be in the form of

COCKLE'S PILLS,

which chiefly consist of aloes, scammony, and colocynth, which I think are formed into a sort of compound extract, the acridity of which is obviated, I suspect, by an alkaline process, and by a fourth ingredient (unknown to me), of an aromatic tonic nature. I think no better and no worse of it for its being a patent medicine. I look at it as an article of commerce and domestic convenience, and do not hesitate to say it is the best made pill in the kingdom; a muscular purge, and a hydrogogue purge combined, and their effects properly controlled by a dirigent and corrigent. That it does not commonly produce hæmorrhoids, like most aloetic pills, I attribute to its being thoroughly soluble, so that no undissolved particles adhere to the mucous membrane."

Holloway's Pills.—The stomach and its troubles cause more discomfort and bring more unhappiness than is commonly supposed. The thousand ills that settle there may be prevented or dislodged by the judicious use of these purifying Pills, which act as a sure, gentle, anti-acid aperient, without annoying the nerves of the most susceptible, or irritating the most delicate organization. Holloway's Pills will bestow comfort and confer relief on every headachy, dyspeptic, and sickly sufferer, whose tortures make him a burden to himself and a bugbear to his friends. These Pills have long been the popular remedy for a weak stomach, for a disordered liver, or a paralysed digestion, which yield without difficulty to their regulating, purifying, and tonic qualities.

Printed and Published for the Proprietor by JAMES GEDDES, at *Bombay Gazette* Steam Press, Meadow Street, Fort, Bombay AGENTS—LONDON, FREDERIC ALGAR 11, Clement's Lane, Lombard Street, E. C.—PARIS Messrs H and W Galignani and Co., Publishers, Rue de Rivoli.—CALCUTTA, Messrs. Thacker, Spink and Co.—MADRAS, Messrs. Pharoah and Co.